

CITY OF CANTON

BUDGET FY 2018 – 2019



Adopted September 4, 2018

CITY OF CANTON 2018-2019 ANNUAL BUDGET

MAYOR: Lou Ann Everett
MAYOR PRO-TEM: Nathan Moore

COUNCILMEMBERS

Daniel Deibert
Cindy Malouf
Connie Odic
Andrew Vaughn

CITY MANAGER: Lonny Cluck
CITY SECRETARY: Debra Johnson
FINANCE DIRECTOR: Teri Pruitt

This budget will raise more revenue from property taxes than last year's budget by an amount of \$231,052 which is a 17.73% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$5,463.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:
FOR: Deibert, Malouf, Moore, Vaughn; AGAINST: NONE
PRESENT and not voting: NONE
ABSENT: Odic

Tax Rate	Proposed FY 2018-2019	Adopted 2017-2018
Property Tax Rate	.495000	.4203320
Effective Rate	.4126686	.3933110
Effective M&O Tax Rate	0.2414	0.181207
Rollback Tax	.50292998	.4247759
Debt Rate	0.2536	0.2533

The total amount of municipal debt obligation secured by property taxes for the City of Canton is \$736,703.

CITY OF CANTON
Fiscal Year 2018-2019

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Fiscal Year 2018-2019

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OVERVIEW

Lou Ann Everett, Mayor
Daniel Deibert, City Council
Cindy Malouf, City Council
Nathan Moore, City Council
Connie Odic, City Council
Andrew Vaughn, City Council
Lonny Cluck, City Manager

201 N. Buffalo
Canton, Texas 75103

City of Canton

Administration - 903.567.1841
Water Dept. - 903.567.2826
First Monday - 903.567.6556

September 4, 2018

Honorable Mayor and Council
City of Canton

Canton, Texas

Mayor and Council Members:

Transmitted herewith is the business plan and budget for the City of Canton for the fiscal year 2018-2019. The document represents our work plan for the upcoming year with the related funding sources. In the context of the guarded optimism in the economy, we are pleased to present a budget that maintains service levels and invests in infrastructure with a necessary increase to the ad valorem tax rate. The budget also allows for healthy operating cash reserve balances in all the General Governmental and Enterprise Funds.

GOALS

- Improve communications with the citizens and local organizations
- Improve long-range planning
- Follow sound financial policies
- Address organizational issues
- Promote a positive environment for economic development in the community
- Enhance the quality of life in Canton
- Enhance the First Monday Experience for the vendors, customers, and citizens by expansion.
- Continue investing in utilities and streets infrastructure and improvements

THE BUDGET PROCESS

The budget process began in April 2018 with the Council establishing goals for the upcoming year, followed by departmental review of current year activities and submission of proposed plans and financial needs for the upcoming year to meet the Council's goals. Departmental budgets were combined into fund budgets for preliminary review by the City Manager. After evaluating revenue projections, departmental requests and programs, the adjusted budget was presented to the City Council. The City Council first reviewed the budget in mid-July, and, after a series of work sessions and public hearings, adopted the final budget on September 4, 2018.

Home of the World Famous First Monday Trade Days
Begins Thursday Before Each First Monday

MAJOR CONSIDERATIONS

- Ended 2017-2018 in excellent financial condition and with increased cash reserves;
- Budgeted conservatively with flat or lower projected revenues in most cases, and continued tight operational spending controls;
- Budgeted conservatively for employee with a 3% COLA and 2% merit-based salary increases;
- Health care premiums and mandated costs have a 5% increase;
- Budget is heavy on mandated or prudent capital improvements, including improvements at the Water Treatment Plant and Wastewater Treatment Plant ;
- Budget provides continued plans to invest in capital improvements in most areas; and
- Budget provides plans for future water resource planning

GENERAL FUND

- Total Revenues -- slightly higher property tax revenue; sales tax revenues budgeted slightly higher on projections from FY 2018 revenue; profits transferred from the Water and Wastewater Funds to fund capital improvements and supplement operations;
- Ad valorem taxes -- tax rate is increased to 0.495000 per \$100 valuation;
- Contractual services -- demolition expenses for condemned property;
- Maintenance -- Streets maintenance; code enforcement expenses; and
- Capital -- update to the 1985 Zoning Ordinance and 2004 Comprehensive Plan; development of an incentive program for improvements to property; purchase of a separate building to house cats at the Animal Shelter

UTILITY FUNDS

- Total revenues -- higher in FY 2019 due to increase in utility rates, based budget off year-end projections from FY 2018;
- Maintenance -- maintain water lines, sewer lines, meter boxes, and fire hydrants;
- Contractual services -- engineering feasibility study for development of lake in Saline Creek area and for development of water reuse; recycling bin at First Monday grounds to provide recycling services at no cost to the public;
- Clean aeration basins at Wastewater Plant; and
- Capital -- replacement of aging water lines around the city square; extension of 8" water lines from Dodson Street out Highway 64; extension of 6" water line west on Highway 64 from Deen's Trailer park; upgrade to the SCADA system at the Wastewater plant; manhole replacements, and additional phases of West and South Sewer Outfalls

FIRST MONDAY

- Total Revenues -- budgeted for decreased revenue based on year-end projections;
- Contractual services -- Fireworks display, marketing funds to CEDC;

- Capital – road improvements; purchase of a scissor lift and two additional golf carts and upgrade of the flower beds at the Civic Center; and
- Hire consultant for strategic plan for First Monday.

DEBT SERVICE

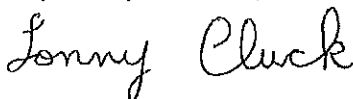
- City plans to use \$967,239 from the General Fund to pay off an existing loan for radio equipment;
- City's total debt obligation will be \$4,385,710 million by year-end with 2030 final payoff;
- Canton EDC has contractual obligation to pay water well and water tower long-term debt with a year-end balance of \$2,120,000 million and 2032 final pay-off; and
- General and Revenue debt service reserves are adequate to meet the City's needs

SUMMARY

- \$15,354,702 Budget (\$12,896,085) excluding internal transfers between funds);
- Cash requirements per auditors' recommendations met in all funds; and
- Decrease in Total Fund Balance of \$2,197,239 In Fiscal Year End 2019 (due to council approval to utilize Reserve Funds to pay off liability for emergency radio system of \$967,239; replacing the utility lines on the Downtown Square, \$480,000; Water Reuse Implementation Plan \$500,000, and replacing the Civic Center Roof for \$250,000

The City continues its commitment to making improvements to water and sewer infrastructure, streets and First Monday Grounds. Continuing to find solutions to water supply needs is a top priority for Council. In addition, Council is making safety and code violations and their corrective action a priority. In order to be fiscally responsible, the City will make every effort to cut costs, improve its services, and maintain its revenue stream by exercising prudent management and financial judgment and maintain transparency.

Respectfully submitted,



Lonny Cluck
City Manager

Goal 1: Improve communications with the citizens and local organizations

- Objective 1: Actively promote the involvement of citizens on city boards, commissions, and committees
- Objective 2: Maintain an "open door" policy between the citizens and city management
- Objective 3: Prioritize good customer relations and improve training of city employees interacting with citizens
- Objective 4: Develop a constant presence in the community by city employees and officials attending community events and attending service organization and special committee meetings
- Objective 5: Continue regular communications via website, newsletter, newspaper and special promotions, including financial transparency postings
- Objective 6: Continue regular meetings between elected officials and city managers and secretaries of cities in Van Zandt County
- Objective 7: Develop regular meetings between the city, county and school district

Goal 2: Improve long-range planning

- Objective 1: Update City's Comprehensive Plan
- Objective 2: Use Comprehensive Plan as the guideline for all future policies and development
- Objective 3: Continue to follow the city's capital improvements plan
- Objective 4: Continue to develop short- and long-term water management plans to meet present and future water demands for the City of Canton, including conservation efforts
- Objective 5: Continuously work on upgrading infrastructure with a focus on street improvements

Goal 3: Follow sound financial policies

- Objective 1: Continue using certificates of obligation and limited tax notes for long-term debt as well as government-approved investments
- Objective 2: Continue with plan to use First Monday funds to retire debt and for capital improvements vs transfers to City funds for operational purposes
- Objective 3: Continue multi-year plan for Water and Wastewater Funds to become self-supporting and pay for their own capital improvements
- Objective 4: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run.
- Objective 5: Maintain the adopted reserve policy for each fund and debt service
- Objective 6: Maximize grants and other resources to fund projects

Goal 4: Address organizational issues

- Objective 1: Prioritize the development of a cooperative environment and seek unification of the community.
- Objective 2: Determine and emulate "best practices" in customer service throughout the organization.
- Objective 3: Promote a "Public Servant" mentality at every level of the organization.
- Objective 4: Support training and professional development of staff and elected officials; develop a program for succession planning.
- Objective 5: Review organization, re-align to level workload, and improve management in the organization.

Goal 5: Promote a positive environment for economic development in the community

- Objective 1: Support policies to encourage housing development.
- Objective 2: Support policies to encourage retail, commercial and industrial development.
- Objective 3: Follow infrastructure guidelines for future residential and commercial development.
- Objective 4: Continue efforts to coordinate and market local medical facilities and services.

Goal 6: Enhance the quality of life in Canton

- Objective 1: Continue pursuing recreational, cultural and aesthetic improvements in the community
- Objective 2: Continue funding capital expenditures for infrastructure improvements
- Objective 3: Initiate another phase of major quality street improvements
- Objective 4: Continue maintenance projects to slow sedimentation in Lake Canton
- Objective 5: Initiate water conservation campaign and efforts
- Objective 6: Continue to develop and improve City parks

Goal 7: Enhance the First Monday Experience for the vendors, customers and citizens

- Objective 1: Hire a professional master planner to develop a First Monday Master Plan
- Objective 2: Fund Master Plan improvements annually
- Objective 3: Develop formalized method for management to receive feedback from vendors on a regular basis

CITY OF CANTON

GOALS & OBJECTIVES

Administration FY 2018-2019

Goal 1: Continue to Expand Citizen Involvement and Enhance Confidence in Council and Staff

- Objective 1: Enhance program to foster volunteerism on City boards and committees
- Objective 2: Determine and emulate "best practices" in customer service and develop customer service training program
- Objective 3: Continue to improve information flow to all administrative personnel, billing accuracy, and the level of service provided to citizens
- Objective 4: Continue audio-visual aids for City meetings
- Objective 5: Continue improved communications with citizens via website, newsletter, meeting postings, media, etc., including project status report on website
- Objective 6: Continue program for accessibility of information on the website and through public information requests

Goal 2: Continue to Implement Sound Financial Policies

- Objective 1: Consider using bond sales vs certificates of obligation for long-term debt
- Objective 2: Continue using First Monday funds to retire debt and for capital improvements vs transfers to City funds for operational purposes whenever possible
- Objective 3: Implement multi-year plan for Water and Wastewater Funds to become self-supporting
- Objective 4: Use long-term debt when it makes good sense, but reduce long-term debt in the long-run and improve credit ratings in the short-run
- Objective 5: Continue to improve financial reporting and budget document, apply for GFOA certification of budget and audit
- Objective 6: Annually review / update investment and financial policies

Goal 3: Improve Long-Range Planning

- Objective 1: Continue to incorporate long-range planning in the city budget and implement multi-year budgeting
- Objective 2: Review and update existing ordinances, update comprehensive plan, and continue to update codification annually

Goal 4: Improve Operating Efficiencies & Effectiveness

- Objective 1: Continue training, cross-training, and professional development of staff
- Objective 2: Evaluate financial software alternatives
- Objective 3: Continue to improve utility billing accuracy, pre-billing review, use of service order tracking system, and service response times
- Objective 4: Continue to enhance human resource services, procedures, and working environment to attract the best candidates and retain outstanding employees, develop supervisory "buy-in" and training
- Objective 5: Continue to improve purchasing policies and efficient implementation

- Objective 6: Continue internal auditing and review of internal controls
- Objective 7: Continue to evaluate office procedures, amend to increase efficiency & productivity, develop standard operating procedures for each job
- Objective 8: Continue high ethical standards and integrity in conducting City elections
- Objective 9: Continue maintenance of record management program

Development Services FY 2018-2019

Goal 1: Update City of Canton Building Codes

Objective 1: Update City of Canton Building Codes from 2006 to the 2009 ICC Code Series

Goal 2: Continue Reorganizing Development Services Departmental Files

Objective 1: Organize building inspection files to an address-type system
Objective 2: Organize map records

Goal 3: Improve Information for Developers and Contractors

Objective 1: Update Application Forms and Packets
Objective 2: Update Book of Guidelines and Ordinances

Goal 4: Continue Education and Training

Objective 1: Continue training and obtain additional certifications

Goal 1: Expand Relationship with Community by Developing and Implementing Policies that Provide Positive Interaction

- Objective 1: Continue to implement community-policing strategy
- Objective 2: Continue to recognize citizens who provide assistance to Police Department
- Objective 3: Continue to find ways to involve the Police Department in the community charities, youth groups, churches, etc.
- Objective 4: Continually strive to lower the crime rate each year making Canton a "hard target" for potential criminals

Goal 2: Provide a Highly-Motivated and Competent Workforce to Deliver Best Police Service and Reduce/Prevent Crime for Citizens of Canton

- Objective 1: Continue to increase tactical equipment and officer tactical training
- Objective 2: Implement an awards program for Canton police officers designed to provide recognition for outstanding performance and service to the community
- Objective 3: Supplement police budget by continued seizure of criminal funds and assets for use by the department
- Objective 4: Seek out and apply for cost-effective grants to enhance the department and supplement the budget

Goal 3: Enhance Educational Training and Problem Solving

- Objective 1: Continue officer education and training offered by colleges and state
- Objective 2: Continue to train all members of the police department in the latest communication techniques and develop strategies to enhance and further problem-solving techniques
- Objective 3: Continue to employ strategies to curtail criminal activity and enhance crime prevention
- Objective 4: Increase assistance to the needs of citizens outside the realm of the police department
- Objective 5: Cross-train employees in different aspects of law enforcement to increase more knowledge and increase department efficiency
- Objective 6: Implement standardized hiring practices for officers and dispatchers
- Objective 7: Develop dispatch training facilities

Goal 4: Enhance Police Reserve Program

- Objective 1: Enhance tactical training and education for reserve members
- Objective 2: Motivate reserve members by increasing assistance to needs of citizens of Canton
- Objective 3: Enhance crime prevention by using reserve members

CITY OF CANTON

GOALS & OBJECTIVES

Animal Control FY 2018-2019

Mission: Improve the quality of life for the pets and citizens of Canton, and to control Canton's free-roaming animal population.

Goal 1: Provide Humane Care and Treatment for all Animals Needing Protection

- Objective 1:** Prevent cruelty to animals
- Objective 2:** Seek to return lost animals to their owners
- Objective 3:** Seek suitable homes for animals without owners
- Objective 4:** Reduce animal abuse situations, i.e. tethering, puppy mills, etc.

Goal 2: Create a Continuing Community Outreach Program to Ensure Canton Maintains Positive Public Image and Steady Financial Support from Various Sources

- Objective 1:** Search and apply for grants and donations for animal welfare
- Objective 2:** Continue to find low-cost neuter / spay services
- Objective 3:** Organize activities and services promoting responsible pet care
- Objective 4:** Create a humane education program in Canton schools
- Objective 5:** Provide information to owners to motive responsible pet ownership
- Objective 6:** Provide educational materials to children and adults regarding proper animal care and protection
- Objective 7:** Urge residents to provide pets with proper identification, such as collars with I.D. tags or microchips

Goal 3: Provide Shelter and Care for Sick, Injured and Unwanted Animals

- Objective 1:** Provide a facility for the humane euthanizing of sick and injured animals that cannot be saved
- Objective 2:** Continue adoption and increase program list of rescue groups

Municipal Court FY 2018-2019

Mission: To promote public confidence in maintaining a fair and impartial disposition in the cases filed within the court. This is the first contact people have with the judicial system and it is important that they are met in a professional manner and their cases are disposed of expeditiously.

Goal 1: Continue to Maintain an Efficient Office

- Objective 1: Hold court on a monthly basis and work with Prosecutor to establish date
- Objective 2: Create procedures for Officer to work warrant list
- Objective 3: Work on warrants biweekly
- Objective 4: Call defendants on daily due list to reduce warrants issued
- Objective 5: Implement collections procedures
- Objective 6: Maintain updated case load
- Objective 7: Register court personnel for training

Goal 2: Promote Community Awareness

- Objective 1: Implement a judicial outreach program
- Objective 2: Create alcohol awareness program for elementary, intermediate and high school
- Objective 3: Hold safety awareness clinics

Goal 1: Upgrade Fire Station

- Objective 1: Create a public access point for citizens and the public to enter
- Objective 2: Repaint station exterior for more crisp appearance
- Objective 3: Install emergency landline at the public access point that connects directly to dispatch for citizens who might come in with an emergency while firefighters are out

Goal 2: Upgrade Gear and Equipment

- Objective 1: Start a rotating system for replacement of existing 1997 SCBA with the 2007 standard by 2016
- Objective 2: Continue current replacement rotation program for bunker gear by purchasing 5 to 6 sets per year

Goal 3: Continue Training Program

- Objective 1: Start cost-share or fully paid incentive program for sending volunteer firefighters to a recognized fire school to obtain their basic certification
- Objective 2: Bring city staff up to the level of NIMS training needed in a disaster
- Objective 3: Establish training that would document good and bad points concerning EAP for First Monday

Goal 4: Enhance Emergency Management System

- Objective 1: Install early outdoor warning sirens at Cherry Creek Park and Lake Meadows neighborhood or new city lake area

Goal 5: Evaluate EMS Services

- Objective 1: Improve overall standard of care for citizens of Canton

Goal 1: Improve and Maintain City Streets, Alleys, Easements and Signs

- Objective 1: Resurface streets as needed or those selected by Council
- Objective 2: Patch and repair streets as necessary
- Objective 3: Trim weeds and mow to help keep City property clean
- Objective 4: Replace road signs as necessary

Goal 2: Maintain Equipment and Facilities to Optimize Production

- Objective 1: Continue routine vehicle and equipment maintenance program
- Objective 2: Maintain clean and organized work areas
- Objective 3: Maintain parts inventory

Goal 3: Improve Communications

- Objective 1: Keep lines of communication open with supervisors and employees
- Objective 2: Ensure supervisors and employees are managing their time wisely

Goal 1: Improve and Maintain All Parks

- Objective 1: Continue to maintain and improve Cherry Creek Park, the soccer fields, and adjacent park areas
- Objective 2: Continue to maintain lake area, tennis courts and old ball field
- Objective 3: Continue to improve and maintain CYRA facilities
- Objective 4: Continue to support First Monday with grounds maintenance

Goal 2: Facilities Improvements

- Objective 1: Continue to maintain and improve the library, Blackwell House, Senior Citizens Building, Plaza Museum, City Office Complex, Police Station, and all other City buildings

Water Treatment Plant FY 2018-2019

Goal 1: Maintain Water Standards Equal or Above TCEQ Standards

- Objective 1: Remain current on all TCEQ rules and regulations
- Objective 2: Utilize in-house and certified lab results to determine changes in daily operations
- Objective 3: Research new chemicals, methods and updated information on water treatment techniques

Goal 2: Maintain the Integrity of City Lake and Wells

- Objective 1: Create and maintain a twenty foot clearing between existing fence and lake area
- Objective 2: Repair and maintain fences
- Objective 3: Secure well sites with locked fences
- Objective 4: Maintain grounds and fence line at well sites on a regular schedule

Goal 3: Maximize School, Training, and Licensing to Maintain a Qualified Staff

- Objective 1: Schedule Class C and B Surface Water License testing as soon as operators have met experience and training credit requirements
- Objective 2: Continue operator training and education

Goal 4: Maintain the Integrity of Water Distribution System

- Objective 1: Verify valves, hydrants and line size for City of Canton Utilities Map Book
- Objective 2: Update and Maintain City of Canton Utilities Map Book

Goal 5: Improve Communications

- Objective 1: Prepare weekly written activity reports for supervisor
- Objective 2: Communicate daily, verbally or in writing, on current projects or problems that may occur within the water plant operations

Water Distribution FY 2018-2019

Goal 1: Maintain Distribution Lines to TCEQ Standards or Above

- Objective 1: Mark valve bodies
- Objective 2: Mow and trim easements

Goal 2: Maintain Equipment and Facilities to Optimize Productivity

- Objective 1: Continue routine vehicle and equipment maintenance program, i.e. oil changes, washing, greasing, tire checks, etc.
- Objective 2: Maintain clean and organized work areas
- Objective 3: Maintain parts inventory

Goal 3: Maintain and Develop Licenses

- Objective 1: Continue training and maintain or advance licensing certifications
- Objective 2: Track and record employees' licensing requirements and completions

Goal 4: Improve Communications

- Objective 1: Keep lines of communication open with employees
- Objective 2: Ensure employees are following instructions
- Objective 3: Ensure employees are managing their time wisely

***Wastewater Treatment Plant
FY 2018-2019***

Goal 1: Continue Improvements to Wastewater Treatment Plant

Goal 2: Maintain Equipment and Facilities to Optimize Productivity

- Objective 1: Continue routine vehicle and equipment maintenance program, i.e. oil changes, washing, greasing, tire checks, etc.
- Objective 2: Maintain clean and organized work areas
- Objective 3: Maintain parts inventory

Goal 3: Maintain and Develop Required Licenses

- Objective 1: Continue training and advance licensing certifications
- Objective 2: Track and record employees' licensing requirements and completions

Goal 4: Improve Communications

- Objective 1: Keep lines of communication open with employees
- Objective 2: Ensure employees are following instructions
- Objective 3: Ensure employees are managing their time wisely

Wastewater Collection FY 2018-2019

Goal 1: Maintain Collection Lines to TCEQ Standards or Above

- Objective 1: Continue East Outfall project
- Objective 2: Paint and code manholes
- Objective 3: Mow and trim easements

Goal 2: Maintain and Develop Licenses

- Objective 1: Continue training and maintain or advance licensing certifications
- Objective 2: Track and record employees' licensing requirements and completions

Goal 1: Sanitation Contract

- Objective 1: Negotiate new sanitation contract on Transfer Station
- Objective 2: Develop brush pick-up program with Sanitation Solutions

Goal 2: Transfer Station

- Objective 1: Upgrade facility
- Objective 2: Work with County on road

Goal 1: Improve First Monday Infrastructure

- Objective 1: Continually upgrade and repair roads
- Objective 2: Add more customer-friendly areas
- Objective 3: Continue with plan for new road south of Unreserved Area
- Objective 4: Develop computerized inventory of water valve locations

Goal 2: Improve Profitability for City and Vendors

- Objective 1: Fully-utilize areas at reasonable prices
- Objective 2: Attract free media advertising, i.e. TV, radio, magazine and web

Goal 3: Improve Communications with Vendors

- Objective 1: Talk to vendors during each show
- Objective 2: Listen with an open mind
- Objective 3: Be responsive and timely

Goal 4: Implement Communication Grid to Ensure Dissemination of Accurate and Standardized Information

- Objective 1: Ensure new and current employees are familiar with current Policies and Procedures brochures
- Objective 2: Implement new employee in-house training program utilizing experienced and knowledgeable staff

Goal 5: Improve Customer Service

- Objective 1: Attend customer service seminars
- Objective 2: Train part-time employees who work a customer window
- Objective 3: Listen to feedback from vendors and shoppers

Goal 6: Maximize Sales Tax Revenue

- Objective 1: Work with State Comptroller's office to assist with collections
- Objective 2: Monitor vendor information to confirm the numbers are accurate
- Objective 3: Ensure all vendors have correct ID numbers in First Monday system
- Objective 4: Educate new and existing vendors on what forms to use for the tax to be applied correctly

Goal 7: Enhance Communications

- Objective 1: Establish working wireless connection for City and vendors
- Objective 2: Have adequate equipment for workers to communicate
- Objective 3: Keep all communication equipment in good working condition
- Objective 4: Keep accurate record of warranty dates on radios, batteries and other equipment

ORDINANCES

ORDINANCE NO. 2018-16

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CANTON FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; ADOPTING THE ANNUAL BUDGET OF THE CITY OF CANTON FOR THE 2018-2019 FISCAL YEAR AND AUTHORIZING EXPENDITURES AS THEREIN PROVIDED; PROVIDING A SAVINGS CLAUSE, FOR THE REPEAL OF ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Manager of the City of Canton, Texas has submitted to the City Council a proposed budget of the revenues and expenditures of the City of Canton for the period beginning October 1, 2018, and ending September 30, 2018, and which said proposed budget has been compiled from detailed information obtained from several departments, divisions, and offices of the City; and

WHEREAS, a copy of said proposed budget was timely filed with the City Secretary of the City of Canton, Texas; and

WHEREAS, the City Council of the City of Canton did sit as a committee of the whole in the Canton City Hall, 201 N. Buffalo, in the City of Canton on September 4, 2018, at 6:00 p.m., after public notice having been given, to hear any complaints, suggestions or observations during a public hearing on the proposed budget; and

WHEREAS, said Council is of the opinion that the same should be approved and adopted,

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

SECTION 1. That the proposed budget of the Revenues and Expenses of the City of Canton, Texas for the period beginning October 1, 2018, and ending September 30, 2019, as submitted to the City Council of said City be, and the same is in all things adopted and approved as the budget of all the current expenses as well as the fixed charges against said City, for the period beginning October 1, 2018 and ending September 30, 2019.

SECTION 2. That the sum of \$5,951,729 for the payment of General Fund expenses of the City as hereinafter itemized is hereby appropriated to:

CITY OF CANTON**BUDGET ORDINANCE*****Fiscal Year 2018-2019***

GENERAL FUND	
Administration	\$1,272,379
Development Services	\$ 151,414
Police Department	\$1,519,580
Animal Control Dept.	\$ 183,541
Municipal Court	\$ 160,048
Fire Department	\$ 721,747
Street Department	\$ 474,105
Parks Department	\$ 497,677
Grants	\$ 4,000
Inter-Fund Transfers	\$ 967,239

SECTION 3. That the sum of \$2,371,703 is appropriated from the revenues and balances on hand in the Water Fund for inter-fund transfers, operating expenditures, capital outlay, and debt service of the Water Department.

SECTION 4. That the sum of \$862,052 is appropriated from the revenues and balances on hand in the Wastewater Fund for inter-fund transfers, operating expenses, capital outlay, and debt service of the Wastewater Department.

SECTION 5. That the sum of \$515,326 is appropriated from the revenues and balances on hand in the Sanitation Fund to inter-fund transfers, operating expenses, capital outlay, and debt service of the Sanitation Department.

SECTION 6. That the sum of \$2,689,968 is appropriated from the revenues and balances on hand in the First Monday Fund to inter-fund transfers, operating expenses, capital outlay, and debt service.

SECTION 7. That the sum of \$1,031,863 is appropriated out of the General Debt Service Fund to provide for the payment of the principal and interest and the retirement of the debt of said city coming due during the budget period.

SECTION 8. That the sum of \$217,923 is appropriated out of the Revenue Debt Service Fund to provide for the payment of the principal and interest and the retirement of the debt of said city coming due during the budget period.

SECTION 9. That the sum of \$0 is appropriated from the revenues and balances on hand in the Capital Improvement Funds to approved capital improvement projects.

SECTION 10. That the sum of \$2,900 is appropriated from the revenues and balances on hand in the Forfeiture Fund to operating expenditures and capital outlay of the Forfeiture Fund.

SECTION 11. That the sum of \$1,717,239 is appropriated from the revenues and balances on hand in the Capital Reserve Fund to provide for the payment of expenditures and capital outlay of the Capital Reserve Fund.

CITY OF CANTON
Fiscal Year 2018-2019

BUDGET ORDINANCE

SECTION 12. That the City Council hereby confers upon the City Manager general authority to contract for expenditures without further approval of the Council for all budgeted items, the cost of which do not exceed the constitutional and statutory requirements for competitive bidding.

SECTION 13. That this ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council and that all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

SECTION 14. If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

PASSED, ADOPTED, AND APPROVED on this the 4th day of September, 2018.

Lou Ann Everett, Mayor

ATTEST:
Debra Johnson, City Secretary

ORDINANCE NO. 2018-17

AN ORDINANCE OF THE CITY OF CANTON, TEXAS, LEVYING AD VALOREM TAXES FOR 2018 AT \$0.495000 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING FOR AN INCREASE IN TAXES FOR MAINTENANCE AND OPERATIONS; PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF CANTON, TEXAS FOR THE YEAR 2018; PROVIDING DUE AND DELINQUENT DATES; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AUTHORIZING EXEMPTIONS; REPEALING ALL OTHER ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that by September 30 or as soon thereafter as practicable, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section 26.05 further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year) that the components be adopted separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Canton, Texas consists of two such components, a tax rate of \$0.2536 for debt service and a tax rate of \$0.2414 to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenues generated by the collection of ad valorem for the use and support of the municipal government of the City of Canton has been approved and adopted by the Canton City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2018 Tax Rate for the City of Canton, Texas;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CANTON, TEXAS:

Section 1. The facts and recitations set forth in the preamble of the Ordinance are found to be true and correct and are incorporated herein and made a part hereof for all purposes.

Section 2. There be and is hereby levied for the year 2018 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Canton, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of four hundred twenty thousand three hundred thirty-two millionths (\$0.495000) cents on each one hundred (\$100.00) dollars assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.2536 for interest and sinking fund requirements of the municipal government of the City and \$0.2414 for maintenance and operations of the municipal government of the City.

CITY OF CANTON

TAX RATE ORDINANCE

Fiscal Year 2018-2019

Section 3. All ad valorem taxes shall become due and payable on October 1, 2018, and all ad valorem taxes for the year 2018 shall become delinquent after January 31, 2019. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2019, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

Section 4. Taxes are payable to the Van Zandt County Tax Assessor-Collector, Van Zandt County Appraisal District, Canton, Texas 75103. The City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Canton shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Canton. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

Section 5. The twenty percent (20%) homestead exemption and the \$9,000 exemption and tax freeze for homesteads owned by anyone disabled or sixty-five years of age and older remain in effect.

Section 6. That all other ordinances of the City of Canton in conflict herewith are hereby repealed.

Section 7. This Ordinance shall become effective upon the date passed at a called meeting of the city council at which a quorum was present. The meeting was open to the public as required and public notice of the time, place, and purpose of said meeting was given as required by the Open Meeting Act, Texas Government Code, Chapter 551.

DULY PASSED, APPROVED AND ADOPTED on this the 4th day of September, 2018.

Lou Ann Everett, Mayor

ATTEST:

Debra Johnson, City Secretary

ORDINANCE NO. 2018-15

AN ORDINANCE, PROVIDING FOR A SCHEDULE OF FEES; REPEALING ALL ORDINANCES OR SECTIONS IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE

SECTION 1: That the attached fee schedule (Exhibit A) is hereby adopted.

SECTION 2: That all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict.

If for any reason any section, paragraph, subdivision, clause, phrase, word or provision of this ordinance shall be held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not effect any other section, paragraph, subdivision, clause, phrase, word or provision of this ordinance, for it is the definite intent of this City Council that every section, paragraph, subdivision, clause, phrase, word or provision hereof be given full force and effect for its purpose.

SECTION 3: This ordinance shall become effective and in full force on October 1, 2018.

PASSED ADOPTED AND APPROVED by a majority vote of the City Council of Canton, Texas, on this the 4th day of September, 2018.

Lou Ann Everett, Mayor

ATTEST:

Debra Johnson, City Secretary

CITY OF CANTON**FEE SCHEDULE****Fiscal Year 2018-2019**

BUILDING PERMIT FEES	(ALL PERMIT FEES DOUBLE FOR PROJECTS STARTED WITHOUT PERMIT)
New Commercial & Institutional	\$0.25 per sq. ft., Minimum \$100
New Residential	\$0.20 per sq. ft., Minimum \$75
Commercial Remodel or Alterations	\$0.20 per sq. ft., Minimum \$75
Residential Remodel or Alterations	\$0.15 per sq. ft., Minimum \$50
Demolition	\$ 50.00
House Moving	\$100.00 plus police and utility costs
Dirt Moving Permit	\$ 25.00
Storage Shed (built offsite, delivered on skids (all sizes)	\$ 50.00
Accessory Building	\$.10 per sq. ft., Minimum \$50
Accessory Building Trade	\$.06 per sq. ft. Minimum \$25.00, per trade for accessory building
Plan Review (new Commercial)	\$150.00
Plan Review (Commercial remodel)	\$ 75.00 (lease space up to 1500 sq. ft.)
Plan Review (Commercial remodel)	\$100.00 (over 1500 sq. ft.)
Plan Review (Residential remodel)	\$ 37.50
Plan Review (new Residential)	\$ 50.00
Plan Review (Commercial updates after plans issued)	\$ 10.00 per page
Engineer's Review	Cost plus 10%
Foundation Repairs	\$50.00 with Engineer Design

ELECTRICAL, PLUMBING AND MECHANICAL FEES	(Fees double if started without permit)
New Single Family Residential	\$0.08 per sq. ft., Minimum \$50
Residential Remodel	\$0.06 per sq. ft., Minimum \$40
New or Remodel Commercial or Institutional	\$0.08 per sq. ft., Minimum \$50

OTHER PERMIT FEES (Fees double if started without a permit)	
Swimming Pools	\$150.00
Irrigation	\$100.00
Parking Lots	\$5.00 per 1000 sq. ft, Minimum \$50
Fences (all)	\$40.00
Flatwork (driveways, walks, non-load-bearing concrete patio)	\$50.00
Cell Towers, masks, poles	\$1.00 per foot, Min. \$500
Flood Plain Development	\$ 50.00
Fuel Tank	\$100.00
Water Well	\$100.00
Mobile or Manufactured Home (set-up)	\$100.00
Construction Registration (required annually for all construction)	No fee
Motorized Personal Transportation Device	\$25/location
Carnival or Fairs	\$ 50.00
Special Event	\$ 25.00
Tent Permit	\$ 50.00
Amusement Building	\$ 50.00
Garage / Estate Sale	\$5.00 + 2.50 each add'l sign
Boat Permit	\$3/day or \$25/year

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2018-2019

FIRE DEPT. PERMIT FEES (Fees double if started without a permit)	
Fire Sprinkler	\$0.05 sq. ft., Min \$50
Automatic Fire Alarm	\$150.00
Smoke & Heat Vents	\$100.00
Flow Testing Fire Hydrant	\$100.00
Fire Department Connections (FDC's)	\$100.00
Fire Extinguishing Systems	\$100.00
High Piled Storage	\$100.00
Access Gates	\$100.00
Pyrotechnics Display	\$100.00
Temporary Fuel Vessels for Construction Site	\$100.00
Asphalt Kettles and Roofing	\$100.00
Hot Works (Welding)	\$100.00
Initial Inspection for CO (Certificate of Occupancy)	\$100.00
Outdoor Burn Permit (residential)	\$ 10.00
Outdoor Burn Permit (commercial)	\$200.00

Emergency Alarms – A \$50 fine will be imposed after three false alarms for either commercial or residential first responder alarms.

ANIMAL SHELTER FEES

Impoundment fee – unrestrained dog or cat without vaccination tag or license attached:	
1 st offense	\$30.00
Each subsequent offense	\$30 x number of offenses for owner
Impoundment fee – unrestrained dog or cat displaying evidence of vaccination or registration:	
1 st offense	\$25.00
Each subsequent offense	\$30 x number of offenses for owner
Impoundment fee - livestock	
1 st offense	\$35.00
Each subsequent offense	\$30 x number of offenses for owner
Impoundment fee – After Business Hours	\$60.00
Daily boarding fee – dog or cat	\$10.00
10-day Quarantine Boarding fee – dog or cat	\$100.00
Adoption fee – dog or cat	\$35.00 (includes microchip)
Euthanasia / Disposal Fee	\$40.00
Surrenders (inside city limits)	
1 st adult animal	\$20.00
Each additional adult animal	\$10.00 each
Puppies / Kittens	\$5.00 each
Surrenders (from Van, Wills Point or Grand Saline only)	
Adult	\$30.00 each
Puppies / Kittens	\$10.00 each
10-day hold	\$100.00

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2018-2019

WATER TAP FEES		Residential	Commercial	SEWER TAP FEES	
Water Tap - 1"		\$ 725.00	\$ 825.00	Sewer Tap - Residential	\$625.00
Water Tap - 2"		\$ 925.00	\$ 1025.00	Sewer Tap - 4" Commercial	\$825.00
Meter - 3/4"		\$ 150.00	\$ 150.00	Sewer Tap - Over 4"	To be installed by owner
Meter - 1"		\$ 250.00	\$ 250.00	Street Cut	\$600.00 (asphalt) \$750.00 + concrete reimbursement (concrete)
Meter - 2"		\$2750.00	\$2750.00	ROAD BORE	
Taps, Meters & Vaults Over 2" To be installed by owner				Small - 2" and smaller	\$45.00 per foot
Taps that exceed 50 linear foot Cost of Labor & Materials				Large - 2" to 4"	\$75.00 per foot

WATER RATES	RESIDENTIAL		COMMERCIAL		
	Inside City	Outside City	Inside City	Outside City	
By # Gallons					
0 - 750	\$17.00	\$33.25	\$25.50	\$37.25	
751 - 2,500	\$4.75 per thousand		\$4.75 per thousand		
2,501 - 5,000	\$4.80 per thousand		\$4.80 per thousand		
5,001 - 10,000	\$4.85 per thousand		\$4.85 per thousand		
10,001 - 15,000	\$4.90 per thousand		\$4.90 per thousand		
15,001 - 25,000	\$4.95 per thousand		\$4.95 per thousand		
25,001 - 50,000	\$5.00 per thousand		\$5.00 per thousand		
50,001 - 100,000	\$5.05 per thousand		\$5.05 per thousand		
100,001 - 300,000	\$5.10 per thousand		\$5.10 per thousand		
Over 300,000	\$5.15 per thousand		\$5.15 per thousand		
					Meter Deposits
					Residential Utility Deposit \$100.00
					Commercial Utility Deposit \$150.00
					2 1/2" Hydrant Utility Deposit \$2,000.00
					increase by \$50 upon 3 rd disconnect
					Bulk Water Rates \$40 / 1000 gal

WASTEWATER RATES by # Gallons	RESIDENTIAL		COMMERCIAL		CUSTOMERS WITHOUT CITY WATER (water consumption per provider's bill)	
	Inside City	Outside City	Inside City	Outside City	Residential	Commercial
Based on Water Consumption						
0 - 1,500	\$24.05	\$39.80	\$33.30	\$46.80	\$26.73	\$37.15
1,500-10,000	\$2.90 per thousand		\$2.90 per thousand		\$3.83 per thousand	\$3.83 per thousand
10,001-15,000	\$2.95 per thousand		\$2.95 per thousand		\$3.83 per thousand	\$3.83 per thousand
15,001-25,000	\$3.00 per thousand		\$3.00 per thousand		\$3.83 per thousand	\$3.83 per thousand
25,001-50,000	\$3.05 per thousand		\$3.05 per thousand		\$3.83 per thousand	\$3.83 per thousand
50,001-100,000	\$3.10 per thousand		\$3.10 per thousand		\$3.83 per thousand	\$3.83 per thousand
100,001-300,000	\$3.15 per thousand		\$3.15 per thousand		\$3.83 per thousand	\$3.83 per thousand
Over 300,000	\$3.20 per thousand		\$3.20 per thousand		\$3.83 per thousand	\$3.83 per thousand
	Based on Winter Avg				Based on Winter Avg	

RECONNECTION FEES (nonrefundable)	
Reconnection Fee	\$25.00
After Hours Connection Fee	\$50.00

Septic	
Septic Hauling Permit	\$30/vehicle
Septic Waste	10 cents/gallon

Return Check \$30

CITY OF CANTON

FEE SCHEDULE

Fiscal Year 2018-2019

GARBAGE RATES

Residential	
1 x week curbside, 9 bag max (inside city only)	\$10.76
Polycart, 1 x week (inside city)	\$13.34
Polycart, 1 x week (outside city)	\$17.46
Commercial Cart Service 1 x week	\$23.84

Commercial Hand Load	1 x week	2 x week
0 to 5 bags	\$16.91	\$20.57
6 to 10 bags	\$20.20	\$22.96
11 to 15 bags	\$25.31	\$27.50
16 to 20 bags	\$28.23	\$33.71

Size	1 x week	2 x week	3 x week	4 x week	Extra unscheduled (amt added to base charge)
2 yard	\$53.12	\$86.06	\$112.56		\$21.54
3 yard	\$61.14	\$114.18	\$171.23		\$23.13
4 yard	\$78.02	\$135.87	\$184.08		\$27.73
6 yard	\$107.75	\$166.41	\$209.00		\$35.87
8 yard	\$131.85	\$204.19	\$246.76	\$291.11	\$46.14

Industrial Containers	Size	Rent	Haul
20 cu yard open top		\$95.79	\$395.28
30 cu yard open top		\$99.70	\$484.15
40 cu yard open top		\$107.75	\$561.34
30 cu yard compacted		negotiated	
40 cu yard compacted		negotiated	

TRANSFER STATION RATES - The Transfer Station rates can be obtained by calling Sanitation Solutions at 903-567-4760.

SIGN PERMIT FEES (Fees double if work started without permit)			Miscellaneous fees (Fees double if work started without permit)	
Wall or pole sign	<50 sq. ft.	\$35.00	Re-Inspection Fee	\$50.00
Wall or pole sign	50 - 100 sq. ft.	\$60.00	Residential Certificate of Occupancy	\$ 5.00
Wall or pole sign	>100 sq. ft.	\$75.00	Commercial Certificate of Occupancy	\$25.00
			Also see fire inspection fees for C.O.	
Billboards, Single Face		\$150.00		
Billboards, Double Face		\$300.00		
Temporary Banners		\$ 25.00		
Illuminated Sign Fee		\$ 50.00		

CITY OF CANTON
Fiscal Year 2018-2019

FEE SCHEDULE

MISCELLANEOUS FEES

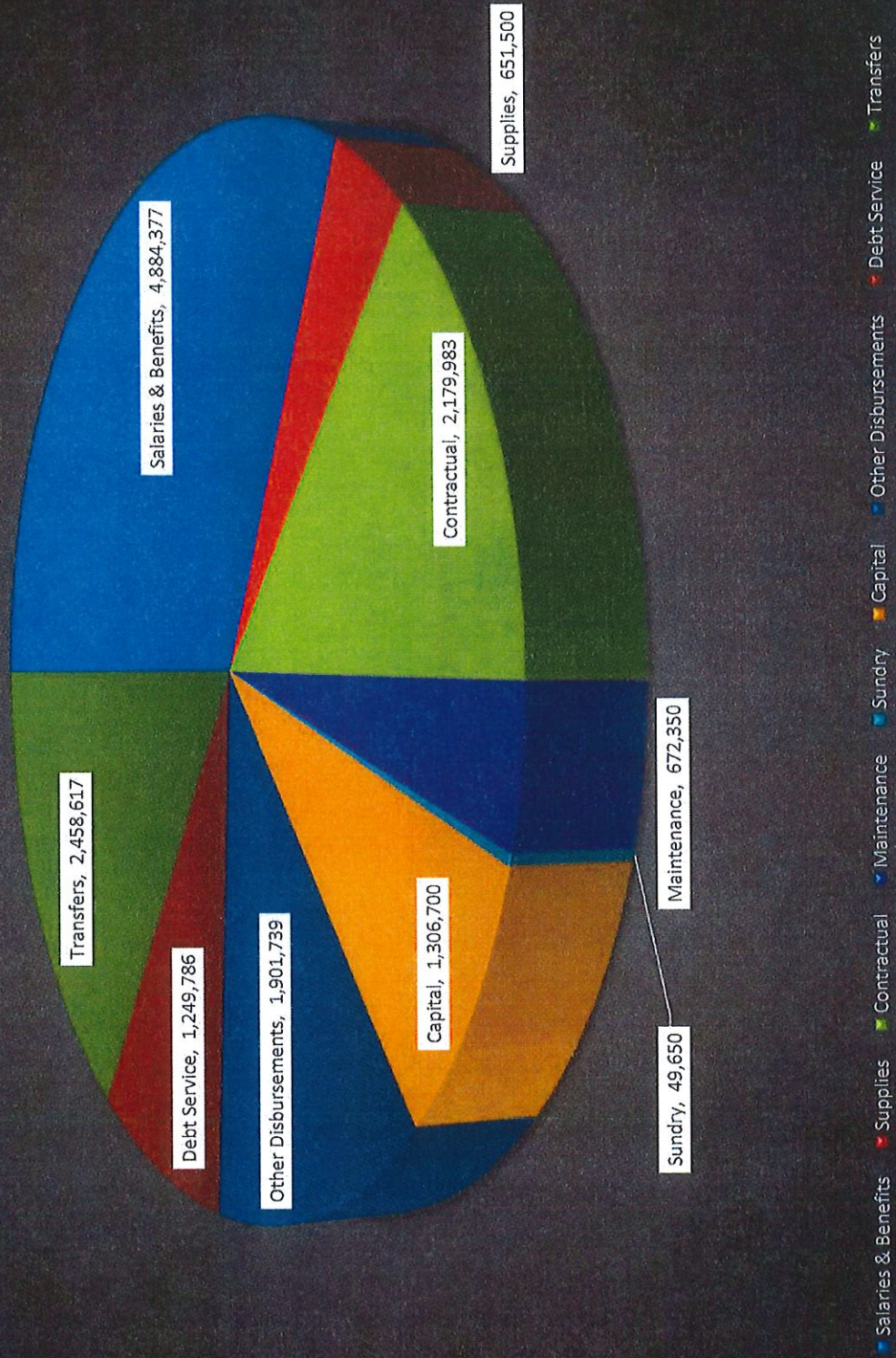
Production of Public Records	\$4.00	Police Incident/Accident Report		
	\$0.10 per page	Standard paper copy. Each side with recorded information is considered a page.		
	\$0.50 per page	Oversize paper copy. (e.g. 11" x 17", greenbar, bluebar, not including maps & photographs)		
	Actual Cost	Specialty Paper (e.g. Mylar, blueprint, blue-line, map, photographic)		
		Nonstandard copy:		
	\$1.00	Diskette, Rewritable CD (CD-RW), Non-rewritable CD (CD-R), Audio Cassette		
	Actual Cost	Magnetic Tape, Data Cartridge, Tape Cartridge, JAZ Drive, Other Electronic Media		
	\$2.50	VHS Video Cassette		
	\$3.00	Digital Video Disc (DVD)		
	\$15.00 per hour	Labor charge for locating, compiling, manipulating data, and reproducing public information for requests involving more than fifty pages and/or requiring retrieval from off-site storage, and/or redacting confidential information pursuant to a mandatory exception of the Act which also qualifies for the labor charge pursuant to Texas Government Code, 552.261(a)(1) or (2).		
	\$28.50 per hour	Labor charge for programming if a request requires the services of a programmer in order to execute an existing program or to create a new program so that requested information may be accessed and copied. If the City does not have in-house programming capabilities, it shall comply with requests in accordance with §552.261(b) of the Texas Government Code.		
	20% of labor charge	Overhead charges may be included for requests over 50 pages or if the production qualifies pursuant to Texas Government Code, §552.261(a)(1) or (2).		
	Actual Cost	Postage, shipping and supplies such as labels, boxes, etc. Public Information charges are established by the Texas Administrative Code, Title 1, Part 3, Chapter 70, Rule 70.3. City fees are subject to change in accordance with the Texas Administrative Code.		
Application for Annexation	\$200.00	The Application for Annexation identifies the lot or tract of land, ownership and starts the process to enable a lot or a tract of land to be Annexed in to the City limits. (See annex application for time line and process).		
Application for Zoning Change	\$200.00			
Application for Specific Use Permit	\$200.00	To allow certain uses within base Zoning districts that, under most circumstances, would not be compatible with other permitted uses but with certain conditions and development restrictions may be compatible.		
Application for Variance	\$150.00			
Amended Plat	\$150.00	A revised plat correcting errors or making minor changes to the original recorded final plat.		
Plat	\$200.00	For a new Subdivision or large scale development		
Re-plat	\$200.00	The re-subdividing of any part or all of a block or blocks of a previously platted subdivision, additional lot or tract.		
Minor Plat	\$75.00	A subdivision resulting in four or fewer lots, provided that the plat is for conveyance purposes only (i.e., sale of the property with no development / construction proposed), that the plat does not create any new easements for public facilities, or the construction/development of said subdivision will not require that construction of any new street (or portion thereof) or the extension of any municipal facilities to serve any lot within the subdivision. Any property to be subdivided using a minor plat shall already be served by all required City utilities and service or in the ETJ of the City of Canton with no services or water only.		
Health Permit Fees	\$150	Restaurant (0-50	\$115	Convenience Store
	\$190	Restaurant (over	\$75	Bakery/Delicatessen
	\$190	Lounge/Tavern	\$75	Nursing Home
	\$225	Grocery/Super	\$75	Day Care Center/Commercial
	\$115	Wholesale	\$75	Hotel Buffet
	\$115	Food	\$75	Temporary Vendor
	\$25	Special Event	\$25	
Return Check Fee	\$30			

BUDGET SUMMARIES

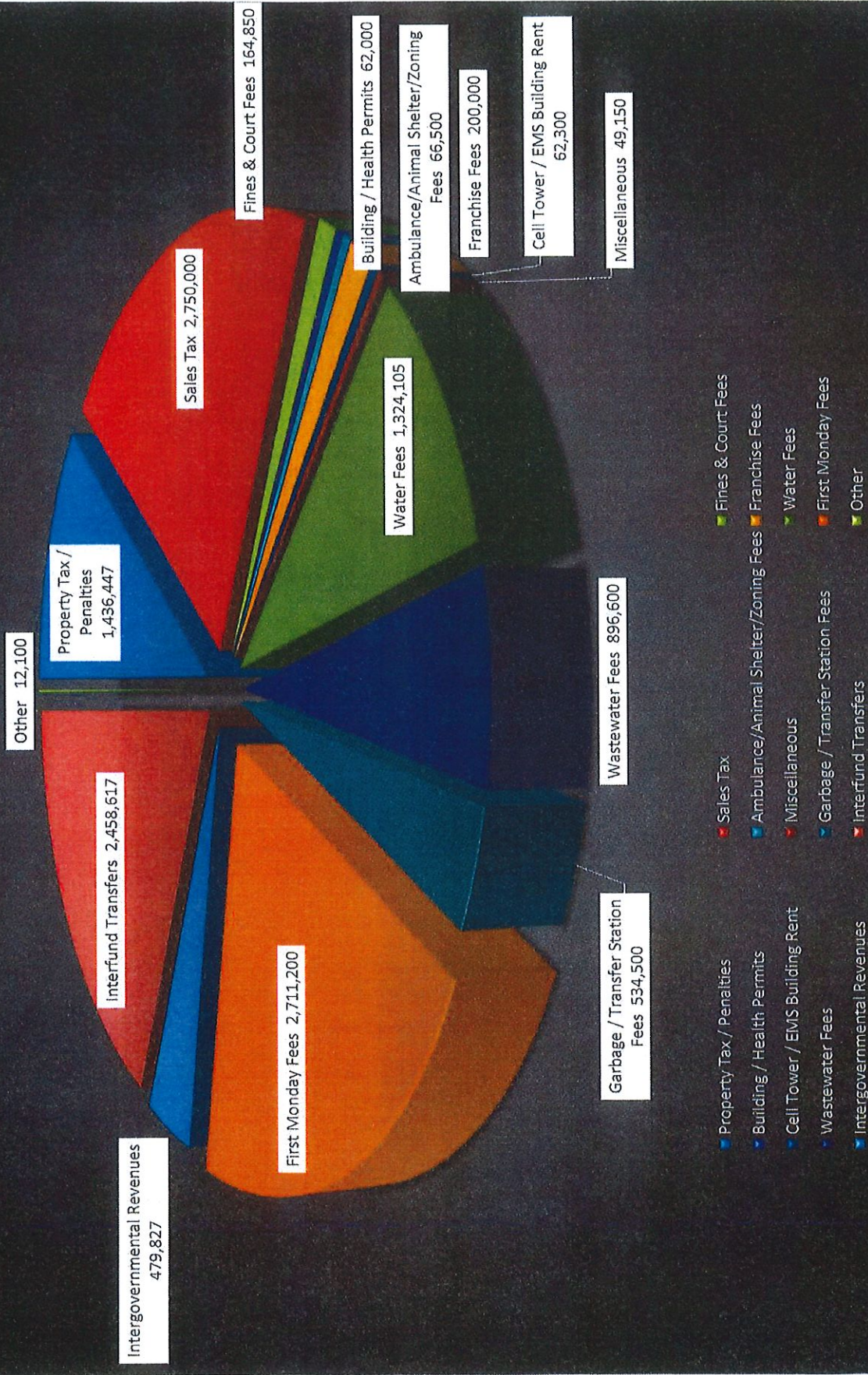
FY 2018-2019	GENERAL FUND	FORFEITURE FUNDS	CAPITAL IMP/ FUNDS	WATER / WASTEWATER/ SANITATION FUNDS	FIRST MONDAY FUND	GEN / REV DEBT SERVICE FUNDS	CAPITAL RESERVE FUNDS	TOTAL ALL FUND TYPES
BEGINNING BALANCE	3,492,789	37,440	87,958	2,231,660	1,991,398	1,239,231	250,000	9,330,475
Revenues	4,314,948	3,700	0	2,756,705	2,711,200	965,126	0	10,751,679
Transfers In	700,000	0	0	0	0	291,378	1,467,239	2,458,617
Total Receipts	5,014,948	3,700	0	2,756,705	2,711,200	1,256,504	1,467,239	13,210,296
Expenditures	4,984,490	2,900	0	3,109,081	1,832,590	1,249,786	1,717,239	12,896,085
Transfers Out	(967,239)	0	0	(640,000)	(851,378)	0	0	(2,458,617)
Total Disbursements	5,951,729	2,900	0	3,749,081	2,683,968	1,249,786	1,717,239	15,354,702
REVENUES OVER EXPENDITURE	(936,781)	800	0	(992,376)	27,232	6,718	(250,000)	(2,144,407)
ENDING BALANCE	2,556,008	38,240	87,958	1,239,284	2,018,630	1,245,949	0	7,186,068

	GOVERNMENTAL FUNDS		DEBT SERVICE FUNDS	
	General Fund		General Debt	Revenue Debt
BEGINNING BALANCE as of 10-1-18	3,492,789		1,126,688	112,543
Revenue:				
Taxes	3,470,744			
License & Fees	7,850		736,703	
Permits	62,000			
Fines & Court Fees	164,850			
Charge for Services	66,500			
Franchise Fees	200,000			
Rental Income	63,400			216,423
Intergovernmental Revenues	263,404			
Grant Revenue / Donations	8,400			
C.O. / Bond Proceeds	0			
Loan / Ltd Tax Note Proceeds	0			
Transfers	700,000		289,878	1,500
Miscellaneous	7,800		12,000	0
Total Revenues	5,014,948		1,038,581	217,923
Expenditures:				
Current:				
Administration Department	1,272,379			
Development Services	151,414			
Police Department	1,519,580			
Animal Control Department	183,541			
Municipal Court Department	160,048			
Fire Department	721,747			
Streets Department	474,105			
Parks Department	497,677			
Grant / Donations Projects	4,000			
Utilities				
First Monday				
Transfers	967,239			
Debt Service:				
Principal Retirement			917,509	130,000
Interest and Fees			114,354	87,923
Debt Issuance Costs			0	0
Total Expenditures	5,951,729		1,031,863	217,923
Excess of Revenues over/under Expenditures	(936,781)		6,718	0
Other Financing Sources (uses):				
Operating transfers in	700,000		289,878	1,500
Operating transfers out	(967,239)		0	0
	(267,239)		289,878	1,500
Excess of Revenues and Other Sources over/under Expenditures and Other Uses	(1,204,020)		296,596	1,500
PROJECTED ENDING BALANCE 9-30-19	2,556,008		1,133,406	112,543
GOVERNMENTAL FUNDS				
	Capital Improvements	Special Revenue Fund	Forfeiture Fund	
BEGINNING BALANCE as of 10-1-18	87,958	0	37,440	
Revenue:				

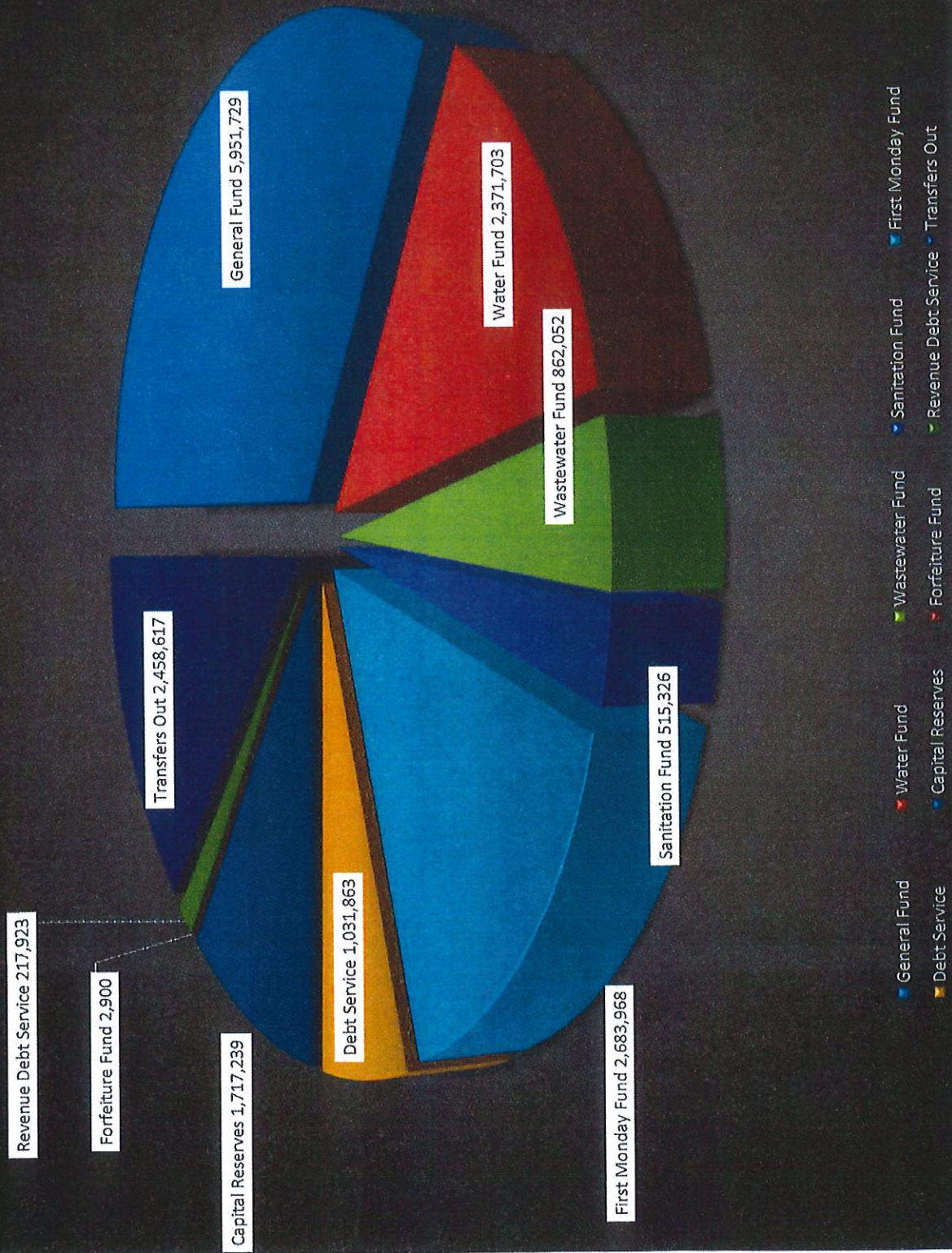
FY 2018-2019 Total Expense by Type - \$15,354,702



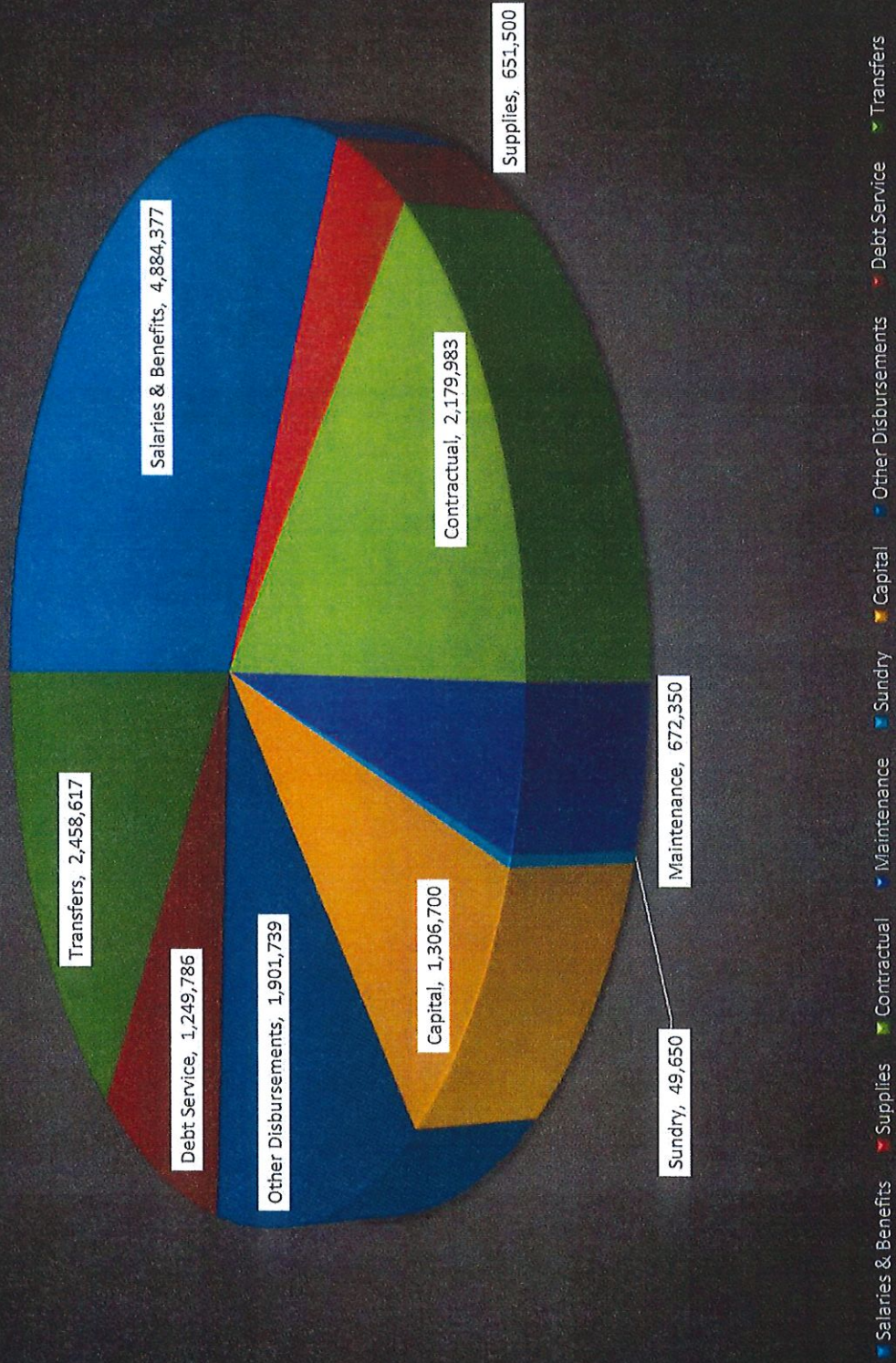
FY 2018-2019 Total Revenue by Source - \$13,210,196



FY 2018-2019 Total Expense by Fund - \$15,354,702



FY 2018-2019 Total Expense by Type - \$12,354,702



GENERAL INFORMATION

CITY OF CANTON
FY 2018-2019 Budget and Tax Rate Public Hearing/Adoption Schedule
AMENDED 7/27/2018

REVISED 7/27/2018

July 6		First Draft of Budget to Council
July 9		Appraisal District Begins Effective Tax Rate Calculation
July 14	9 a.m.	Special Council Meeting
July 17	6 p.m.	Regular Council Meeting
July 20		Deadline for Appraisal District to Send Certified Values
July 24	6 pm	Special Council Meeting – Budget Work Session
August 2	6 pm	Special Council Meeting - Budget Work Session Vote to Place Proposal for Tax Rate on a Future Agenda and Set Public Hearing Dates and Times (must know highest proposed tax rate by this date)
August 3		Appraisal District Publishes Effective & Rollback Tax Rates
August 3		Budget Filed with City Secretary (30 days prior to tax levy adoption)
August 8		Publish Notice of Public Hearings on Tax Increase and Budget in paper and on Website (at least 7 days before first Tax Hearing, and between 10 and 30 days before Budget Hearing) (must know proposed tax rate and record vote)
August 14	NOON	Special Council Meeting, if necessary
August 21	6 pm	Regular Council Meeting – Budget Work Session First Public Hearing on Proposed Tax Rate (PH on weekday no sooner than 3 days apart)
August 28	6 pm	Special Council Meeting - Second Hearing on Tax Rate (no sooner than 3 days after first PH); Public Hearing on Budget (not less than 15 days after budget filed with city sec)
August 29		Publish Notice of Impending Vote on Tax Revenue Increase in Paper and Website (between 2nd PH and vote) (Send notice 8/25/17)
September 4	6 p.m.	Special Council Meeting - Adopt Budget and Tax Rate (3-14 days after 2nd PH on tax rate)
September 10		File Copy of Budget with City Secretary, County Clerk and Bonding Agencies
September 15		Appraisal District Deadline for Adoption of Tax Rate
September 18	6 pm	Regular Council Meeting
October 1		Effective Date
October 30		Deadline to Submit Budget for GFOA Certification

Introduction

The City Council and City Management have adopted each of the financial policies regarding budgeting to be followed during budget preparation and implementation. The policies are reviewed regularly and revised as appropriate.

Balanced Budget

1. The budget for each fund is to be prepared so that available funds meet or exceed budgeted expenditures.
2. The cash balance in all operating funds will be maintained at not less than 25% (3 months) of operating expenditures.
3. The City will adopt the philosophy that "If First Monday were not here, each of the operating funds would have to support itself;" therefore, the City will continue to decrease transfers from the First Monday Fund incrementally until each fund is self-supporting. Funding from First Monday can then be used for capital improvements and/or debt service.

Revenues

1. Property Taxes – The property tax rate will be set at the rate required to support funding of debt service requirements and General Fund expenditures.
2. Rates, Fees and Charges for Service – Rates, fees and charges for service will be set in accordance with revenue bond requirements and/or to cover costs of providing service. The City will review and adopt annually.
3. Sales Tax – The City has historically been heavily dependent on sales taxes which are basically a function of First Monday. Sales taxes are budgeted conservatively based on current estimates and trends.

Expenditures

1. Funding for Current Service Levels – Maintaining current service levels will be the first priority for funding.
2. Infrastructure and Equipment – The City will continue maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.
3. Medical Insurance – The City and its employees will share medical insurance costs. The City will continue to provide the best coverage possible within funding limits.
4. Retirement – The City and its employees participate in a joint contributory TMRS retirement plan. The City will continue to provide the best plan possible within funding limits while continuing to pursue its goal of reducing the City's unfunded liabilities.
5. The City will consider out-sourcing services and functions where services and functions can be provided cost effectively.

Cash Management

1. The City will maintain its investment policy which states that idle funds shall be invested to minimize risk to principal, maintain liquidity, diversify contents, and maximize return.
2. The City will aggressively pursue revenue collection.

Capital Improvements/Debt Issuance

1. Debt will be incurred for capital improvements only and will not be used for operating expenditures.
2. Capital expenditures are defined as improvements lasting more than 20 years.
3. The City will develop a multi-year capital improvement plan, update it annually and make improvements in accordance with the plan.
4. The City will develop and follow financial policies that will maintain excellent credit ratings.
5. The City will prepare, publish and distribute an official statement for each debt issue.
6. The City will maintain an interest and sinking fund for each type of debt issue in an amount not less than the average annual debt service of outstanding debt.

LONG RANGE FINANCIAL PLAN**First Monday Transfers**

It is the goal of management to eliminate or reduce the transfers to other funds from the First Monday Fund for operations. The objective of First Monday Transfers shall be for infrastructure improvements, and capital projects. This could include transfers to support debt service when that debt service is designated for utilities improvements.

General Fund

It is the goal of management to have the General Fund be self-supporting or at least as much as possible. This is accomplished by reducing expenses and due diligence in collecting fines, and fees for permits. In addition, the General Fund should be supported with revenue streams from the M & O portion of property taxes and sales taxes.

Fund Balance

Maintaining an unrestricted fund balance of 3 months operating expenses (or 25%) is the goal of management with the objective of working towards an unrestricted fund balance of 6 months operating expenses (or 50%) in all major funds. This does not include cash balances for capital improvements expenditures.

Equipment Replacement Fund

It is the goal of management to create and maintain an Equipment Replacement Fund. The objective of this fund is to keep a balance on hand for future equipment purchases so they may be purchased on a cash basis and without the need for debt. After a fund has accumulated 6 months of operating expenses, the goal is to transfer excess fund balance to the Equipment Replacement Fund for future needs. Every department head needs to analyze the needs of their department. In addition, they need to provide a listing of equipment currently in service and any future replacements or additions and costs at market value. This should only pertain to vehicles and equipment valued at \$15,000 or more.

CITY OF CANTON
Fiscal Year 2018-2019

CHART OF FUNDS

FUND TYPES:

<u>Governmental Funds</u>	General government operations supported by taxes, fines, service charges, permits, and miscellaneous fees
<u>Enterprise Funds</u>	Self-supporting, for-profit utilities and services supported by user fees

FUND AND DEPARTMENT DESCRIPTIONS:

FUND 1: GENERAL FUND (Governmental Fund)
General Government Departments / Operations

100	Administration
150	Development Services
200	Police
250	Animal Control
260	Municipal Court
300	Fire
400	Streets
500	Parks
960-977	Grants and Donations

FUND 2: WATER FUND (Enterprise Fund)

Water Departments / Operations

600	Water Treatment Plant
650	Water Distribution

FUND 3: FIRST MONDAY FUND (Enterprise Fund)

First Monday Department / Operations

800	First Monday
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FUND 4: GENERAL DEBT SERVICE FUND (Governmental Fund)

Debt Service on General Operations Projects

900	Debt Payments / Expenses
921	Debt Payments/Expenses on 2015 Tax Note
922	Debt Payments/Expenses on 2017 CO for Streets Improvements

FUND 5: WASTEWATER FUND (Enterprise Fund)

Wastewater Departments / Operations

700	Wastewater Treatment Plant
750	Wastewater Collection

FUND 6: SANITATION FUND (Governmental Fund)

Garbage Service Departments / Operations -- Contracted Service and Transfer Station

775	Sanitation
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FUND 7: CAPITAL IMPROVEMENT FUND (Governmental Fund)

Restricted Projects Funded by Debt -- Certificates of Obligation, Limited Tax Notes, Public Property Finance Contracts

921	2015 Series for New City Hall
922	2016 Series for Streets Improvements

CITY OF CANTON**CHART OF FUNDS*****Fiscal Year 2018-2019*****FUND 8: CAPITAL IMPROVEMENT FUND (Proprietary Fund)**

Restricted Projects Funded by Debt-Certificates of Obligation, Limited Tax Notes, Public Property Finance Contracts (Separated fund for property used for Proprietary purposes)

921 2015 Series for First Monday Trade Center IV Extension

FUND 9: CAPITAL RESERVE FUND

Projects Funded by Decreases to Fund Balance in the Other Funds

930 Equipment Capital Lease

931 Wastewater Reuse Development

932 Repair to Civic Center Roof

FUND B: REVENUE DEBT SERVICE FUND (Governmental Fund)

Debt Service for Utilities-Supported Debt

918 2010 Bond Payments for Water Well

920 2011 CO Payments for Water Tower

923 2014 Refunding CO for Water/Wastewater Improvements (from 2003)

FUND F: FORFEITURE FUND (Governmental Fund)

Restricted Projects Funded by Forfeitures and Seizures

990 Forfeitures

ACCOUNT CATEGORY DESCRIPTIONS:

4000	Revenues
5000	Salaries and Benefits Expenditures
5100	Supplies Expenditures
5200	Contractual Expenditures
5300	Maintenance Expenditures
5400	Sundry (Miscellaneous) Expenditures
5500	Capital Outlay / Expenditures
5600	Debt or Other Distribution Expenditures such as Depreciation

ACCOUNT NUMBERING CONVENTION:

Fund – Department – Account

Examples:

1-100-5301 = General Fund, Admin Dept, Building & Grounds Maintenance

2-600-5240 = Water Fund, Water Plant Dept, Contracted Electricity / Gas

CITY OF CANTON**Capital Asset Statistics by Function****Fiscal Year 2018-2019**

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017
Police								
Stations	1	1	1	1	1	1	1	1
Patrol Units	10	10	10	10	10	10	10	10
Fire								
Stations	1	1	1	1	1	1	1	1
Public Works								
Streets-Paved (miles)	26	26	26	26	26	26	26	26
Street Lights	501	501	501	501	501	501	501	501
Parks and Recreation								
Park Acreage	150	150	150	150	150	150	150	150
1 Public Parks	3	3	3	3	3	3	3	3
Community Centers	1	1	1	1	1	1	1	1
Senior Centers	1	1	1	1	1	1	1	1
Tennis Courts	4	4	4	4	4	4	4	4
Soccer Fields	5	5	5	5	5	5	5	5
Baseball Fields	7	7	7	7	7	7	7	7
Library	1	1	1	1	1	1	1	1
Water and Wastewater								
Water Mains (miles)	49	49	49	49	49.3	50	50	50
Fire Hydrants	245	245	245	247	261	261	261	261
Storm Sewers (miles)	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Sanitary Sewers (miles)	45	45	47.5	47.9	48	49	49	49
First Monday (acres)	100	100	100	100	100	100	100	100

CITY OF CANTON**DEMOGRAPHIC AND ECONOMIC STATISTICS*****Fiscal Year 2018-2019***

Fiscal Year	Estimated Population	Personal Income²	Per Capita Income²	Average Age²	Grade School Enrollment³	Unemployment Rate⁴
2007	5,147 ⁵	\$41,626	\$20,153	42.4	908	8.20%
2008	5,147 ⁵	\$37,510	\$20,950	43.4	956	7.20%
2009	5,147 ⁵	\$42,500	\$17,351	43.4	942	7.40%
2010	5,147 ⁵	\$42,802	\$21,480	40.0	948	7.20%
2011	3,581 ⁶	\$41,708	\$20,316	42.0	926	8.00%
2012	3,581 ⁶	\$41,708	\$22,305	39.0	968	6.60%
2013	3,581 ⁶	\$41,708	\$23,141	39.0	980	5.60%
2014	3,581 ⁶	\$44,411	\$22,305	41.5	994	4.50%
2015	3,581 ⁶	\$44,411	\$24,264	37.0	1,022	4.40%
2016	3,581 ⁶					
2017	3,581 ⁶					
2018	3,581 ⁶	\$52,789	\$23,552	41.6	1,020	3.60%

Sources:

- 1 City of Canton
- 2 Canton Economic Development Corporation
- 3 Canton ISD
- 4 Texas Workforce Commission
- 5 Per 2005 MPRG Inc Estimation
- 6 2010 Census

CITY OF CANTON**Principal Employers*****Fiscal Year 2018-2019***

Employer	Business Type	Number of Employees
Wal-Mart Supercenter	Retail	330
Canton I.S.D.	Public Education	294
Van Zandt County	Government	229
Canton Oaks	Nursing Care/Rehab Facility	93
Duke's Travel Plaza	Retail Food/Gas	84
City of Canton	Government	83
Brookshire's	Retail Grocery	75
Winning Strategies	Telemarketing	73
EPIC Industrial, Inc.	Manufacturing	50
Christus Trinity Mother Frances	Medical	49
Splash Kingdom (Seasonal)	Waterpark	49

Source: Canton Economic Development Corporation

CITY OF CANTON
Fiscal Year 2018-2019

Principal Employers

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Source: Canton Economic Development Corporation

TAX SUMMARIES

CITY OF CANTON**AD VALOREM TAX RATE****2018 Effective Tax Rate**

This notice concerns 2018 property tax rates for the City of Canton. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

LAST YEAR'S TAX RATE:

Last Year's Operating Taxes	542,280
Last Year's Debt Taxes	715,605
Last Year's Total Taxes	1,257,885
Last Year's Tax Base	299,259,896
Last Year's Total Tax Rate (per \$100)	0.4203320

THIS YEAR'S EFFECTIVE TAX RATE:

Last Year's Adjusted Taxes (after subtracting taxes on lost property)	1,106,530
/ This Year's Adjusted Tax Base (after subtracting value of new property)	268,177,884
= This Year's Effective Tax Rate (Maximum rate unless City publishes notices and holds hearings)	0.4126104

THIS YEAR'S ROLLBACK TAX RATE:

Last Year's Adjusted Operating Taxes (after subtracting taxes on lost property and adjusting for any transferred function)	1,280,170
/ This Year's Adjusted Tax Base	268,177,884
= This Year's Effective Operating Rate (per \$100)	0.52487260
x 1.08 = This Year's Maximum Operating Rate (per \$100)	0.56686241
+ This Year's Debt Rate (per \$100)	0.28156857
= This Year's Total Rollback Rate (per \$100)	0.84843098
- Sales Tax Adjustment Rate (per \$100)	0.34550092
= Rollback Tax Rate (per \$100)	0.50292998

STATEMENT OF INCREASE / DECREASE

If the City of Canton adopts a 2018 tax rate equal to the effective tax rate of \$.4126104 per \$100 of value, revenue would increase compared to 2017 taxes by \$20,708

SCHEDULE A**UNENCUMBERED FUND BALANCES**

The following balances will be left in the City's accounts at the end of the year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
General Fund	2,599,269
General Debt Service Fund	1,682,672

CITY OF CANTON
2018 Effective Tax Rate

AD VALOREM TAX RATE

SCHEDULE B
FY 2018-19 DEBT SERVICE

The City plans to pay the following amounts for long-term debts that are secured by property taxes.

Description of Debt	Principal of Contract Payment to be Paid	Interest to be Paid	Other Amounts to be Paid	Total Payment
2015 Public Property Fin Act Cont-Fire Truck	38,509	8,091	375	46,975
2015 Limited Tax Note	665,000	30,385	375	695,760
2017 Series Certificate of Obligation	214,000	75,878	375	290,253

Total Required for 2018-19 Debt Service	<u>1,032,988</u>
Less Amount (if any) Paid from Funds Listed in Schedule A	<u>290,253</u>
Less Excess Collections Last Year	<u>7,269</u>
Equal Total to be Paid from Taxes in 2018-19	<u>735,466</u>
Plus Amount Added in Anticipation the City will Collect Only 100% of its taxes in 2018-19	<u>22,746</u>
Equal Total Debt Levy	<u>758,212</u>

SCHEDULE C
EXPECTED REVENUE FROM ADDITIONAL SALES TAX
 (For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the City estimated that it will receive \$930,371 in additional sales and use tax revenues.

CITY OF CANTON
Fiscal Year 2018-2019

Property Tax Levies and Collections

Fiscal Year Ended Sept. 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy

2006	\$ 863,978	\$ 847,126	98.05%	\$ 2,288	\$ 849,414	98.31%
2007	\$ 938,869	\$ 921,761	98.18%	\$ 11,141	\$ 932,902	99.36%
2008	\$1,012,035	\$1,023,609	98.63%	\$ 11,459	\$1,009,626	99.76%
2009	\$1,076,450	\$1,023,609	95.09%	\$ 37,844	\$1,061,453	98.61%
2010	\$1,125,108	\$1,100,715	97.83%	\$ 9,279	\$1,109,994	98.66%
2011	\$1,097,291	\$1,071,619	97.66%	\$ 16,653	\$1,088,272	99.18%
2012	\$1,098,067	\$1,075,976	97.99%	\$ 20,997	\$1,096,973	99.90%
2013	\$1,109,162	\$1,078,852	97.27%	\$ 2,011	\$1,080,863	97.45%
2014	\$1,131,262	\$1,114,301	98.50%	\$ 6,945	\$1,121,246	99.11%
2015	\$1,151,134	\$1,134,375	98.82%	\$ 802	\$1,114,866	98.54%
2016	\$1,199,805	\$1,179,868	98.01%	\$ 6,771	\$1,187,743	98.31%
2017	\$1,150,626	\$1,137,972	98.90%	\$ 0	\$1,137,972	98.90%

Note: First year property taxes collected was in FYE 9.30.2006 since 1992

CITY OF CANTON
Fiscal Year 2018-2019

Principal Taxpayers

Taxpayer	Rank
Henry Lewis	1
Brookshire Grocery Co.	2
WalMart Real Estate Business Trust	3
Wal-Mart Stores Texas LP #827	4
Texas NHI Investors LLC	5
Hagio Technologies LLC	6
P D Bridwell Canton LP	7
Timothy Michels	8
Cottage Investors of Canton LLC	9
Paul Michael	10

Total Assessed Valuation

Source: Van Zandt County Appraisal District

CAPITAL PROJECTS SUMMARY

CITY OF CANTON
Fiscal Year 2018-2019

CAPITAL PROJECTS AND CAPITAL OUTLAY

GENERAL FUND

Police Dept		
(2) Generator Awnings	1-200-5501	\$12,000
Concrete at Police Dept Building	1-200-5501	\$8,500
Animal Control		
Cat Shelter Building	1-250-5501	\$23,000
Fire Dept		
(1) Generator Awning	1-300-5501	\$6,000
Truck	1-300-5520	\$29,000
Emergency Cutters	1-300-5523	\$9,500
Plaza Museum		
Replacement Lights	1-500-5507	\$5,000
Library		
Parking Lot	1-500-5507	\$25,000
Light Replacement	1-500-5507	\$5,000
Parks		
Merry Go Round	1-500-5508	\$10,000
CYRA Ballpark		
Crushed Rock Parking Lot	1-500-5528	\$20,000

TOTAL GENERAL FUND	\$153,000
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WATER FUND

Water Treatment Plant		
Raw Water Motors	2-600-5515	\$15,000
Raw Water Pumps	2-600-5515	\$7,500
Water Distribution		
Replace 8" Water Line on Dodson Street	2-650-5514	\$100,000
Replace 6" Water Line on Hwy 64 West	2-650-5514	\$100,000
Downtown Utility Replacement Project	2-650-5514	\$480,000

TOTAL WATER FUND	\$702,500
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WASTEWATER FUND

Wastewater Treatment Plant		
Crack Seal	5-700-5516	\$8,200
Rotor	5-700-5516	\$30,000
SCADA Upgrade	5-700-5516	\$10,000
Wastewater Collection System		
South Outfall	5-750-5517	\$50,000
West Outfall	5-750-5517	\$50,000
Manhole Replacements	5-750-5517	\$50,000
Sewer Line Replacement on Wills Point St	5-750-5517	\$20,000
Sewer Line Woodland to West Outfall	5-750-5517	\$50,000
		\$268,200

CITY OF CANTON**CAPITAL PROJECTS AND CAPITAL OUTLAY*****Fiscal Year 2018-2019*****FIRST MONDAY FUND**

FM Streets Improvements	3-800-5501	\$50,000
Civic Center Flower Beds (North & South)	3-800-5501	\$20,000
Fencing	3-800-5501	\$30,000
Creek Cleanout	3-800-5501	\$15,000
Truck	3-800-5520	\$20,000
Scissor Lift	3-800-5530	\$25,000
Golf Carts	3-800-5530	\$20,000
		<u>\$180,000</u>

TOTAL FIRST MONDAY FUND**CAPITAL RESERVE FUND**

Motorola Contract	7-930-5601	\$967,239
Water Reuse Implementation	7-931-5256	\$500,000
Repair Civic Center Roof	7-932-5501	\$250,000
TOTAL CAPITAL IMPROVEMENTS		<u><u>\$1,717,239</u></u>

TOTAL CAPITAL PROJECTS AND CAPITAL OUTLAY**\$3,020,939**

CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Capital Projects Proprietary Fund 2018-2019

	<u>Actual</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>	<u>Estimated</u> <u>2017-2018</u>	<u>Proposed</u> <u>2018-2019</u>
Beginning Fund Balance	193,550	35,024	35,024	35,542
Receipts				
2015 Limited Tax Note-FM TC IV Ext				
Texpool Interest	518	0	518	0
Total Receipts	518	0	518	0
Transfers In				
Transfers from General Fund	167,137	0	0	0
Total Transfers In	167,137	0	0	0
TOTAL CURRENT RECEIPTS	167,655	0	518	0
TOTAL FUNDS AVAILABLE	361,206	35,024	35,542	35,542
Expenditures				
Trade Center IV Extension	326,182	0	0	0
Total Expenditures	326,182	0	0	0
Total Expenditures	326,182	0	0	0
TOTAL CURRENT EXPENDITURES	326,182	0	0	0
Ending Fund Balance	35,024	35,024	35,542	35,542

CITY OF CANTON**DEPARTMENTAL EXPENDITURES SUMMARY*****Capital Projects Proprietary Funds 2018-2019***

<u>Expenditures</u>	<u>Actual 2016-2017</u>	<u>Budget 2017-2018</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>	<u>Percent Change</u>
Trade Center IV Extension	326,182	0	0	0	0%
TOTAL EXPENDITURES	326,182	0	0	0	0%

PROJECTS FOR FUTURE CONSIDERATION 9/4/2018

Council Requests		Sewer System	
Incentivize for Single-Family Development		West Outfall (through FM 64 to 19)	\$ 400,000
Splash Pad	\$250,000	East Outfall (behind fire station)	\$ 300,000
Solar Panels on FM Pavilions	\$250,000	South Outfall	\$ 180,000
Surveillance Cameras on FM Grounds	\$750,000	Hwy 64 East Sewer Improvements (future dev)	\$ 500,000
		WWTP Expansion (future)	\$8,000,000
Top Considerations		First Monday	
Raise Hwy 243 Water Tower	\$ 500,000	Buy 2 New Trams	\$ 60,000
Equipment Replacement Fund	\$1,000,000	Upgrade RV Parks	\$ 250,000
		New Tram Route	\$ 100,000
Water System		Two Covered Walkways	\$ 50,000
Hwy 19 North Water Main 12"	\$ 500,000	Store & Stay	\$ 500,000
South E.S.T. & Water Main (water tower)	\$3,000,000	Big A** Fans for Trade Center IV (waiting on grant for lights)	\$ 125,000
12" I-20 North Water Main	\$1,400,000	Resurface Roads 100K/mile – approx. 20 miles	\$2,000,000
12" West Side Water Main	\$ 520,000		
Hwy 64 West 10" Water Main (towards Appraisal District)	\$ 100,000		
North E.S.T. & Water Main (water tower)	\$2,300,000		
College Street 6" Water Main (old water line)	\$ 300,000		
FM 17 6" Water Main (Loop Mountain)	\$ 100,000		

NOTABLE EXPENDITURES

CITY OF CANTON
Fiscal Year 2018-2019

NOTABLE EXPENDITURES

Administration

Fiscal Year End 2018-19 Audit	1-100-5256	\$22,000
Comprehensive Plan	1-100-5256	\$40,000
Business Incentive Plan	1-100-5256	\$16,000
Lease on Pohl Property	1-100-5280	\$10,000
Airport Maintenance	1-100-5315	\$20,000

Development Services

Contractor Plan Review & Inspection	1-150-5256	\$20,000
Expenses for Demolition & Raising Property	1-150-5259	\$20,000

Police

Floor Buffer	1-200-5140	\$1,750
Prisoner Restraint Chair	1-200-5140	\$2,500
Dispatch Chair	1-200-5141	\$1,600

Fire Department

Diesel Tank	1-300-5141	\$3,000
Code Enforcement Maintenance	1-300-5334	\$15,000

Streets

Easement Surveys	1-400-5256	\$3,000
Streets Maintenance	1-400-5310	\$40,000
Storm Drain Maintenance	1-400-5311	\$15,000

Parks

Van Zandt Veterans Memorial	1-500-5310	\$6,000
Hillcrest Cemetery-Headstone Restoration	1-500-5328	\$5,000

Grants

Life/Disability Insurance for Volunteer Firefighters (100% reimbursable)	1-977-5233	\$4,000
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Water Treatment Plant

Chemicals & Lab Testing	2-600-5153	\$75,000
Water Wells, Plant, Tower Maintenance	2-600-5312	\$30,000
VFD for Well	2-600-5312	\$3,000

Water Distribution

Annual Replacement- Meters & Meter Boxes	2-650-5158	\$15,000
Water Mains/Lines Regular Maintenance	2-650-5313	\$80,000
Fire Hydrant Regular Maintenance	2-650-5319	\$10,000

Wastewater Treatment Plant

Chemicals & Lab Testing	5-700-5153	\$46,000
Storage	5-700-5314	\$3,500
Plant General Maintenance	5-700-5314	\$50,000

Wastewater Collection

Sewer Mains/Lines Regular Maintenance	5-750-5316	\$12,000
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CITY OF CANTON
Fiscal Year 2018-2019

NOTABLE EXPENDITURES

Sanitation

Transfer Station	6-775-5284	\$23,000
Building & Grounds Maintenance	6-775-5301	\$5,000

First Monday

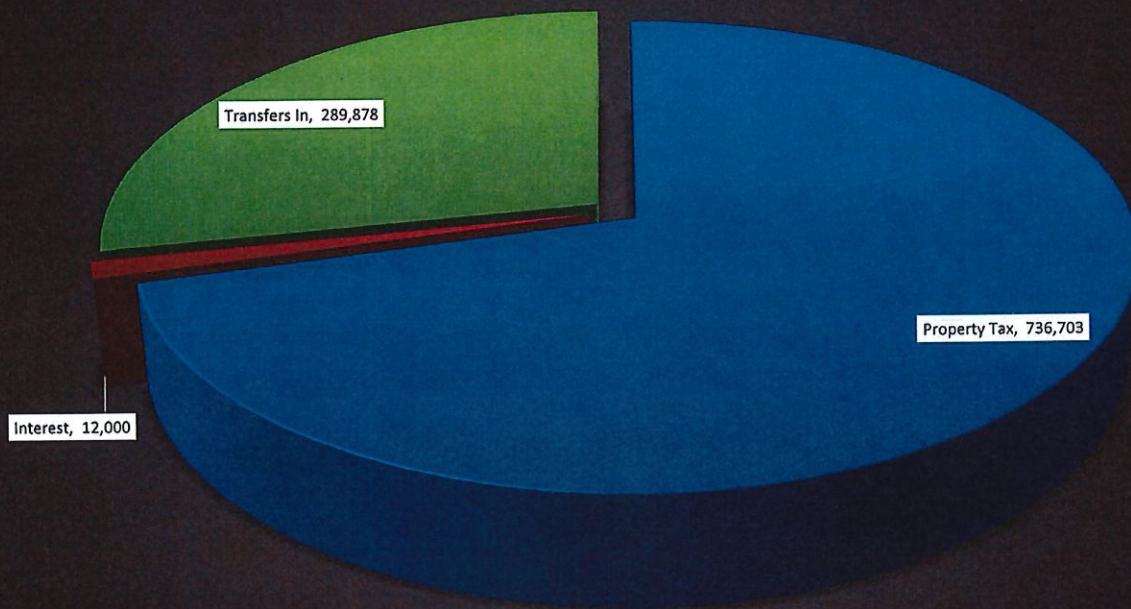
Marketing Funds to CEDC/Marketing Dept.	3-000-5701	\$140,000
Deen RV Rental Lease	3-800-5280	\$66,000
Fireworks Display	3-800-5268	\$13,000
Building & Grounds Maintenance	3-800-5301	\$20,000

GENERAL DEBT SERVICE FUND

CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
General Debt Service Fund 2018-2019

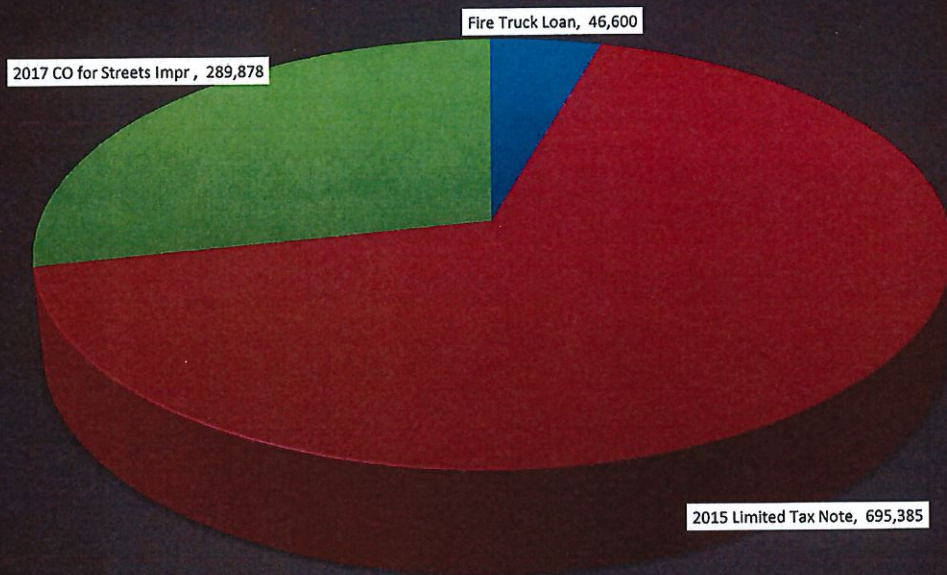
	Actual	Budget	Estimated	Proposed
	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
Beginning Fund Balance	1,180,677	1,128,425	1,128,425	1,126,688
Receipts				
Property Tax	706,399	697,420	688,815	736,703
Interest	10,055	8,000	13,928	12,000
Total Receipts	<u>716,454</u>	<u>705,420</u>	<u>702,743</u>	<u>748,703</u>
Transfer In				
From First Monday Fund	0	66,300	66,300	289,878
Total Transfer In	<u>0</u>	<u>66,300</u>	<u>66,300</u>	<u>289,878</u>
TOTAL CURRENT RECEIPTS	<u>716,454</u>	<u>771,720</u>	<u>769,043</u>	<u>1,038,581</u>
TOTAL FUNDS AVAILABLE	<u>1,897,131</u>	<u>1,900,145</u>	<u>1,897,468</u>	<u>2,165,269</u>
Expenditures				
CO Payments	377,280	384,480	383,630	289,878
Limited Tax Notes	343,326	339,050	339,050	695,385
Vehicle Loan Payments	46,600	46,600	46,600	46,600
Agent Fees	1,500	1,500	1,500	0
Total Expenditures	<u>768,706</u>	<u>771,630</u>	<u>770,780</u>	<u>1,031,863</u>
TOTAL CURRENT EXPENDITURES	<u>768,706</u>	<u>771,630</u>	<u>770,780</u>	<u>1,031,863</u>
Ending Fund Balance	<u>1,128,425</u>	<u>1,128,515</u>	<u>1,126,688</u>	<u>1,133,406</u>

FY 2018-2019 General Debt Service Fund Revenue - \$1,038,581



■ Property Tax ■ Interest ■ Transfers In

FY 2018-2019 General Debt Service Expenditures by Category
\$1,031,863



Fire Truck Loan 2015 Limited Tax Note 2017 CO for Streets Impr

CITY OF CANTON**FUND REVENUES BY SOURCE****General Debt Service Fund 2018-2019**

	<u>Actual</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>	<u>Estimated</u> <u>2017-2018</u>	<u>Proposed</u> <u>2018-2019</u>	<u>Percent</u> <u>Change</u>
<u>Receipts</u>					
Taxes					
4310 Property Tax	695,299	685,420	678,455	726,703	6%
4311 Delinquent Taxes	4,409	5,000	6,135	5,000	0%
4312 Penalties & Interest	6,690	7,000	4,225	5,000	-29%
Total	706,399	697,420	688,815	736,703	6%
Miscellaneous					
4395 Interest	10,055	8,000	13,928	12,000	50%
Total	10,055	8,000	13,928	12,000	50%
Transfers In					
4025 From FM for First Monday	0	66,300	66,300	289,878	0%
Total	0	66,300	66,300	289,878	0%
TOTAL RECEIPTS	716,454	771,720	769,043	1,038,581	35%

CITY OF CANTON
General Debt Service 2018-2019

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2016-2017</u>	<u>Budget 2017-2018</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>	<u>Percent Change</u>
Certificates of Obligation	377,280	384,480	383,630	289,878	-25%
2010 Limited Tax Note	195,700	0	0	0	0%
2015 Limited Tax Note	147,626	339,050	339,050	695,385	105%
Vehicle Loans	46,600	46,600	46,600	46,600	0%
Agent Fees & Debt Issuance Costs	1,500	1,500	1,500	0	-100%
TOTAL EXPENDITURES	768,706	771,630	770,780	1,031,863	34%

CITY OF CANTON

DEPARTMENTAL EXPENDITURES DETAIL

General Debt Service Fund 2018-2019

<u>Expenditure</u>	<u>Actual 2016-2017</u>	<u>Budget 2017-2018</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>	<u>Change</u>
4 900 5601 Cert. of Obligation-Princ.	215,000	225,000	225,000	0	-100%
4 900 5611 Cert. of Obligation-Interest	17,600	9,000	9,000	0	-100%
Total	232,600	234,000	234,000	0	-100%
4 900 5605 Fire Truck Loan-Principal	32,291	37,490	37,490	38,509	3%
4 900 5615 Fire Truck Loan-Interest	14,309	9,110	9,110	8,091	-11%
Total	46,600	46,600	46,600	46,600	0%
4 900 5607 2010 Ltd. Tax Note-Princ.	190,000	0	0	0	0%
4 900 5617 2010 Ltd. Tax Note-Int.	5,700	0	0	0	0%
Total	195,700	0	0	0	0%
4 900 5621 2014 Refunding CO Principal	76,250	73,750	73,750	0	-100%
4 900 5622 2014 Refunding Co Interest	1,710	850	0	0	-100%
Total	77,960	74,600	73,750	0	-100%
4 900 5625 Agent Fees	1,500	1,500	1,500	0	-100%
4 900 5630 Debt Issuance Costs	0	0	0	0	0%
Total	1,500	1,500	1,500	0	-100%
4 921 5621 2015 Ltd Tax Note Principal	105,000	300,000	300,000	665,000	122%
4 921 5622 2015 Ltd Tax Note Interest	42,626	39,050	39,050	30,385	-22%
Total	147,626	339,050	339,050	695,385	0%
4 922 5601 2017 CO Principal for Streets	36,000	0	0	214,000	0%
4 922 5611 2017 CO Interest for Streets	30,720	75,880	75,880	75,878	0%
Total	66,720	75,880	75,880	289,878	282%
TOTAL DEBT SVC DEPT FUND EXP	768,706	771,630	770,780	1,031,863	34%
TOTAL DEBT SVC FUND EXP	768,706	771,630	770,780	1,031,863	34%

CITY OF CANTON*Fiscal Year 2018-2019***GENERAL DEBT SERVICE FUND***Current Debt Service Requirements*

ISSUE		CURRENT REQUIREMENTS			DEBT BALANCE	
DATE	TITLE and PURPOSE	PRINCIPAL	INTEREST	TOTAL	10/1/2018	9/30/2019
2015	Limited Tax Note -New City Hall, FM Trade Ctr IV Ext, Historic Water Tower, New Cell Tower	\$ 665,000	\$ 30,385	\$ 695,385	\$ 2,030,000	\$ 1,365,000
2015	Public Property Finance Con -Fire Truck	38,509	8,091	46,600	309,219	270,710
2017	Certificate of Obligation -Streets (Sides Cir, etc.)	214,000	75,878	289,878	2,964,000	2,750,000
Total Budgeted Requirements		<u>\$917,509</u>	<u>\$114,354</u>	<u>\$1,031,863</u>		
TOTAL DEBT OUTSTANDING					<u>\$5,303,219</u>	<u>\$4,385,710</u>

CITY OF CANTON
Fiscal Year 2018-2019

GENERAL DEBT SERVICE FUND
Statement of Bonded Indebtedness

ISSUE DATE	TITLE and PURPOSE	TERM (Yrs)	ORIGINAL ISSUE AMOUNT	RETIRED IN PREVIOUS YEARS	DEBT BALANCE 10/1/2018	DEBT BALANCE 9/30/2019
2015	Limited Tax Note -New City Hall, FM Trade Center IV Ext, Historic Water Tower, New Cell Tower	7	2,500,000	470,000	2,030,000	1,365,000
2015	Public Property Finance Contract -Fire Truck	9.5	379,000	69,781	309,219	270,710
2017	Certificate of Obligation Streets & Utilities Improvements	15	3,000,000	36,000	2,964,000	2,750,000
TOTAL			<u>\$5,879,000</u>	<u>\$575,781</u>	<u>\$5,303,219</u>	<u>\$4,385,710</u>

CITY OF CANTON
FY 2018-2019

GENERAL DEBT SERVICE FUND
Schedule of Requirements Oct 1, 2018 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2019	917,509	114,354	1,031,863
2020	934,556	95,836	1,030,392
2021	955,631	76,913	1,032,544
2022	272,736	63,872	336,608
2023	279,870	56,824	336,694
2024	287,036	49,591	336,627
2025	294,233	42,174	336,407
2026	271,648	34,657	306,305
2027	262,000	27,904	289,904
2028	269,000	21,197	290,197
2029	276,000	14,310	290,310
2030	<u>283,000</u>	<u>7,245</u>	<u>290,245</u>
 TOTAL	 <u><u>\$5,303,219</u></u>	 <u><u>\$604,877</u></u>	 <u><u>\$5,908,096</u></u>

CITY OF CANTON
FY 2018-2019

2015 LIMITED TAX NOTE
Schedule of Requirements Oct 1, 2018 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2019	665,000	30,385	695,385
2020	675,000	18,392	693,392
2021	<u>690,000</u>	<u>6,176</u>	<u>696,176</u>
TOTAL	<u><u>\$2,030,000</u></u>	<u><u>\$54,953</u></u>	<u><u>\$2,084,953</u></u>

Original Issue: \$2,500,000
Original Purpose: City Hall, First Monday Trade Center IV Extension, Historic Water
Tower, New Cell Tower

CITY OF CANTON
FY 2018-2019

2015 PUBLIC PROPERTY FINANCE CONTRACT
Schedule of Requirements Oct 1, 2018 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2019	38,509	8,091	46,600
2020	39,556	7,044	46,600
2021	40,631	5,969	46,600
2022	41,736	4,864	46,600
2023	42,870	3,730	46,600
2024	44,036	2,564	46,600
2025	45,233	1,368	46,600
2026	16,648	225	16,873
2027	0	0	0
TOTAL	<u>\$309,219</u>	<u>\$33,854</u>	<u>\$343,073</u>

Original Issue: \$379,000
Original Purpose: Purchase a Fire Engine

CITY OF CANTON
Fiscal Year 2018-2019

CERTIFICATES OF OBLIGATION, 2017 SERIES
Schedule of Requirements Oct 1, 2018 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2019	214,000	75,878	289,878
2020	220,000	70,400	290,400
2021	225,000	64,768	289,768
2022	231,000	59,008	290,008
2023	237,000	53,094	290,094
2024	243,000	47,027	290,027
2025	249,000	40,806	289,806
2026	255,000	34,432	289,432
2027	262,000	27,904	289,904
2028	269,000	21,197	290,197
2029	276,000	14,310	290,310
2030	283,000	7,245	290,245
TOTAL	<u>\$2,964,000</u>	<u>\$516,069</u>	<u>\$3,480,069</u>

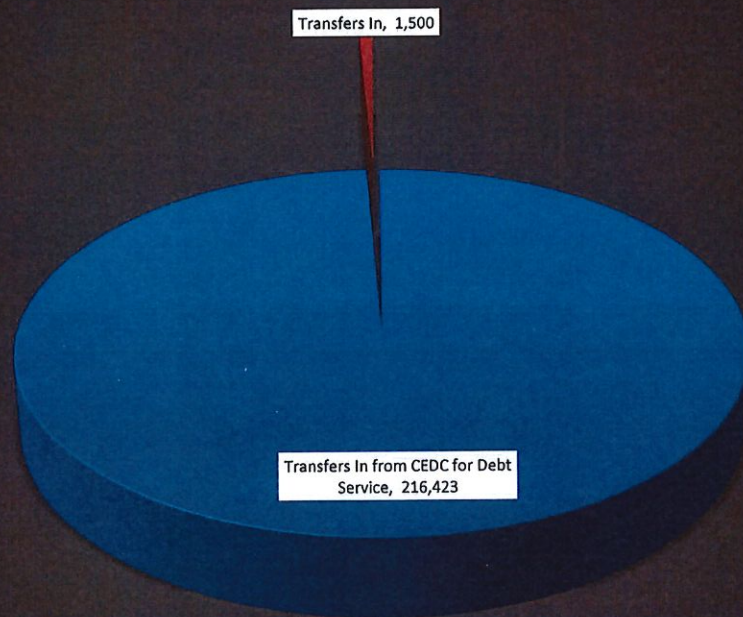
Original Issue: \$3,000,000
Original Purpose: Streets Improvements

REVENUE DEBT SERVICE FUND

CITY OF CANTON SUMMARY OF RECEIPTS AND EXPENDITURES
Revenue Debt Service Fund 2018-2019

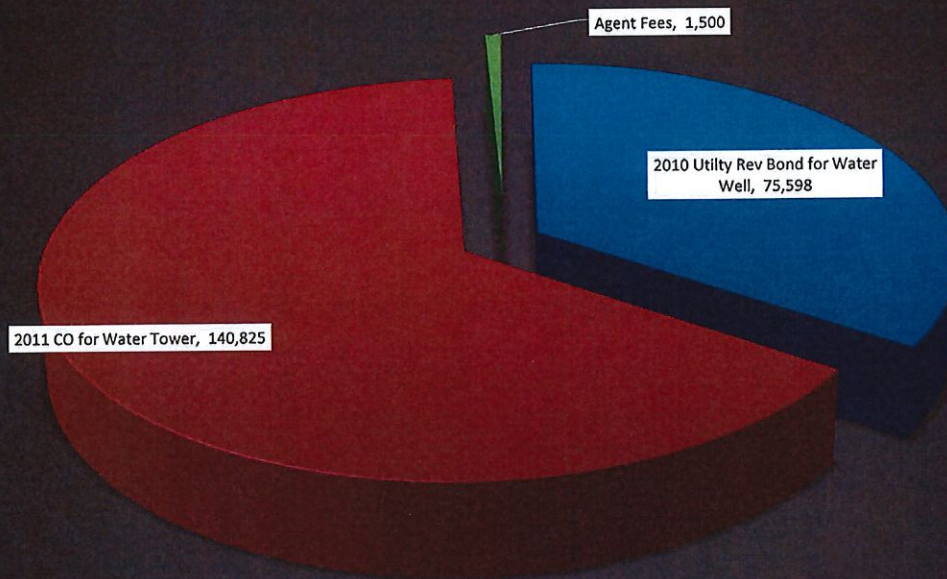
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Proposed</u>
	<u>2016-2017</u>	<u>2017-2018</u>	<u>2017-2018</u>	<u>2018-2019</u>
Beginning Fund Balance	113,568	111,768	111,768	112,543
Intergovernmental Revenue				
Transfer from CEDC	218,760	220,250	220,250	216,423
Total Intergovernmental Revenue	218,760	220,250	220,250	216,423
Transfers In				
From FM for Wastewater Debt	87,315	70,000	70,000	0
From FM for Water Debt	146,565	154,000	154,000	0
From FM for Agent Fees	0	1,700	1,700	1,500
Total Transfers In	233,880	225,700	225,700	1,500
TOTAL CURRENT RECEIPTS	452,640	445,950	445,950	217,923
TOTAL FUNDS AVAILABLE	566,208	557,718	557,718	330,466
Expenditures				
Revenue Bond Payments	218,760	220,250	219,950	216,423
Cert. of Obligation Payments	233,880	223,775	223,775	0
Agent Fees	1,800	1,450	1,450	1,500
TOTAL CURRENT EXPENDITURES	454,440	445,475	445,175	217,923
Ending Fund Balance	111,768	112,243	112,543	112,543

FY 2018-2019 Revenue Debt Service Fund Revenue - \$217,923



■ Transfers In from CEDC for Debt Service ■ Transfers In

FY 2018-2019 Revenue Debt Service Expenditures by Category
\$217,923



2010 Utility Rev Bond for Water Well 2011 CO for Water Tower Agent Fees

CITY OF CANTON**FUND REVENUES BY SOURCE*****Revenue Debt Service Fund 2018-2019***

<u>Receipts</u>	<u>Actual</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>	<u>Estimated</u> <u>2017-2018</u>	<u>Proposed</u> <u>2018-2019</u>	<u>Percent</u> <u>Change</u>
Transfers In					
4083 From FM for Wastewater	87,315	70,000	70,000	0	-100%
4084 From FM for Water	146,565	154,000	154,000	0	-100%
4095 Transfer from FM for Agent Fees	0	1,700	1,700	1,500	0%
Total	233,880	225,700	225,700	1,500	-99%
Intergovernmental Revenue					
4022 Transfer from CEDC	218,760	220,250	220,250	216,423	-2%
Total	218,760	220,250	220,250	216,423	-2%
 TOTAL RECEIPTS	 452,640	 445,950	 445,950	 217,923	 -51%

CITY OF CANTON
Revenue Debt Service 2018-2019

DEPARTMENTAL EXPENDITURES SUMMARY

<u>Expenditures</u>	<u>Actual 2016-2017</u>	<u>Budget 2017-2018</u>	<u>Estimated 2017-2018</u>	<u>Proposed 2018-2019</u>	<u>Percent Change</u>
Utility Revenue Bonds	218,760	220,250	219,950	216,423	-2%
Certificate of Obligation	233,880	223,775	223,775	0	-100%
Agent Fees	1,800	1,450	1,450	1,500	3%
TOTAL EXPENDITURES	454,440	445,475	445,175	217,923	-51%

CITY OF CANTON**DEPARTMENTAL EXPENDITURES DETAIL****Revenue Debt Service Fund 2018-2019****Expenditure**

	<u>Actual</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>	<u>Estimated</u> <u>2017-2018</u>	<u>Proposed</u> <u>2018-2019</u>	<u>Change</u>
B 918 5621 2010 Util Rev Bond-Princ.	45,000	45,000	45,000	45,000	0%
B 918 5622 2010 Util Rev Bond-Int.	34,423	32,510	32,510	30,598	-6%
B 920 5621 2011 Util Rev Bond Princ.	80,000	85,000	85,000	85,000	0%
B 920 5622 2011 Util Rev Bond Int.	59,338	57,740	57,440	55,825	-3%
B 920 5625 Agent Fees	1,800	1,450	1,450	1,500	100%
B 923 5621 2014 Ref CO for Wtr/WWtr Prin	228,750	221,250	221,250	0	100%
B 923 5622 2014 Ref CO for Wtr/WWtr Int	5,130	2,525	2,525	0	100%
TOTAL REVENUE DEBT SVC FUND EXP	454,440	445,475	445,175	217,923	-51%

CITY OF CANTON*Fiscal Year 2018-2019***REVENUE DEBT SERVICE FUND***Current Debt Service Requirements*

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2018	9/30/2019
2010	Utility Revenue Bond Water System Improvements	45,000	30,598	75,598	720,000	675,000
2011	Certificate of Obligation Water Tower & System Impr	85,000	55,825	\$140,825	1,530,000	1,445,000

Total Budgeted Requirements

\$130,000\$86,423\$216,423

TOTAL DEBT OUTSTANDING

\$2,250,000\$2,120,000

CITY OF CANTON**2010 UTILITY REVENUE BOND***Fiscal Year 2018-2019**Schedule of Requirements Oct 1, 2018 to Maturity*

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2019	45,000	30,598	75,598
2020	50,000	28,685	78,685
2021	50,000	26,560	76,560
2022	55,000	24,560	79,560
2023	55,000	22,360	77,360
2024	60,000	20,160	80,160
2025	60,000	17,670	77,670
2026	65,000	15,180	80,180
2027	65,000	12,320	77,320
2028	70,000	9,460	79,460
2029	70,000	6,380	76,380
2030	75,000	3,300	78,300
TOTAL	<u>\$720,000</u>	<u>\$217,233</u>	<u>\$937,233</u>

Original Issue: \$1,060,000
Original Purpose: Water Well/Water Improvements
Debt Service Funding: CEDC

CITY OF CANTON
FY 2018-2019

CERTIFICATES OF OBLIGATION, 2011 SERIES
Schedule of Requirements Issuance to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2019	85,000	55,825	140,825
2020	90,000	53,700	143,700
2021	90,000	51,225	141,225
2022	95,000	48,075	143,075
2023	95,000	44,750	139,750
2024	100,000	41,425	141,425
2025	105,000	37,925	142,925
2026	110,000	34,250	144,250
2027	115,000	30,400	145,400
2028	120,000	25,800	145,800
2029	125,000	21,000	146,000
2030	125,000	16,000	141,000
2031	135,000	11,000	146,000
2032	140,000	5,600	145,600
TOTAL	<u>\$1,530,000</u>	<u>476,975</u>	<u>\$2,006,975</u>

Original Issue: \$2,000,000
Original Purpose: Water Tower & Improvements
Debt Service Funding: CEDC